



Bundesverband  
Deutscher  
Stiftungen



# Together for more sustainability

The potential of giving  
for the SDGs

Gefördert durch

**ENGAGEMENT  
GLOBAL**

Service für Entwicklungsinitiativen



Mit Mitteln des



Bundesministerium für  
wirtschaftliche Zusammenarbeit  
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[www.stiftungen.org/sdg-report](http://www.stiftungen.org/sdg-report)

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The Association of German Foundations represents the interests of the more than 23,000 foundations in Germany in interactions with the public, with politicians and with administrative bodies. As the central agency of the German foundation system it offers its more than 4,500 members, donors, media representatives and interested parties comprehensive information and consulting services.

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# Overview: Together for more sustainability

## We must take action

We live in an age of urgency. There are enormous social and environmental challenges ahead of us, and the time we have left to tackle them is short. Civil society, national governments, businesses and many other stakeholders are working to address these challenges to ensure a future that is worth living for all people. Foundations and other actors in the nonprofit sector have always played an important role in the search for sustainable solutions to social challenges. But what contribution can they make in the future, and what potential does this offer for the engagement landscape?

## Giving and the Sustainable Development Goals

Founders and foundations have been shaping society for centuries. Everywhere we encounter the impressive evidence of their work. They have always identified social challenges, created social benefits in a variety of ways and enabled new paths to be found. In this respect, founders and foundations are ideally positioned to make an important contribution to achieving the Sustainable Development Goals (SDGs) of the United Nations, which provide the framework for sustainable global development on an economic, social and ecological level. It is up to us to adopt the SDGs as a social guideline for our actions.

## We can do it

Founders and foundations have always made an extraordinary contribution to sustainability, even if this has not always been the term that was used. How do foundations themselves see this? Is their current commitment sufficient to enable a sustainable future for future generations? And what needs to happen to unleash even more potential for giving? Voices from the sector and from its partners give an insight into how they see themselves, and demonstrate an impressive will to do even more to achieve the SDGs.

## What has to be done?

The great challenges of our time cannot be overcome with 'business as usual'. Founders and foundations have no shortage of ideas, money and energy. There are obstacles in their way that make delivering on the commitment to achieve the SDGs more difficult for various reasons. However, these obstacles can be overcome. Discussions with foundation experts have

resulted in numerous suggestions as to how an even stronger commitment to the SDGs can be implemented.

## **A plea: More work for the SDGs**

We are certain that giving is one of many important factors that will be needed to ensure the successful implementation of the United Nations' SDGs – and thus for a future worth living for us and for future generations. Founders and foundations are uniquely well positioned to support this. They know from their experience how to make a lasting commitment to society. And they are able not only to promote innovative solutions and new forms of cooperation, but also to implement them.

# We must take action





# The challenges of our time

Young people taking to the streets, especially on environmental issues (including conservation). Scientists with alarming calls to action on global development issues. Heads of states and governments attending crisis meetings. As rarely before, news of urgent social and ecological challenges dominate our contemporary debates. Advancing climate change, rising social inequality, health crises, growing refugee movements and threatened freedoms in the digital age – the time we have left to find solutions to these problems is running out. Nowhere has it been made clearer that we are living in an age of urgency than in the United Nations' comprehensive Sustainable Development Goals (SDGs), which humanity has committed itself to achieving by 2030.

## Together for a better future

At the same time, every day countless contributions are made to solving these and other problems: from civic engagement in various projects, to scientific research to identify new solutions, from the growing perception of the need for corporate responsibility to the implementation of political programmes. Founders and foundations are a part of this: they shape society in many different ways, and everywhere we encounter the visible and less visible evidence of their impact.

What does this work look like? What do founders and foundations contribute to meeting the urgent challenges of the present? And could they perhaps achieve even more? This publication paints an up-to-date picture of giving and its potential for achieving the SDGs. It is not a comprehensive scientific study, or even a guideline for individual foundations, but a first approach to sharing best practices. The publication is based on two workshops held with selected experts in the field of foundations, many discussions with members and employees of the Association of German Foundations, and numerous conversations with next-generation donors.

Where foundations under civil law are concerned, it was also possible to use the useful database of the Association of German Foundations. With regard to many other manifestations of giving, this publication attempts, despite the lack of data, to point out trends and possible developments, and thus open up the space for an informed discussion of how giving can once again evolve to meet the requirements of the present, and how it can inspire even more people and mobilise more resources, in order to make an even greater contribution to achieving the SDGs.

## This publication – an overview

The chapter on **Giving and the SDGs** relates giving to the SDGs and shows the various ways in which foundations can – and already do – contribute to the SDGs. Practical examples show the great potential of SDGs-relevant foundation work, with the emphasis on real examples rather than numbers, since reliable data are only available at a rudimentary level.

The chapter **We can do it** discusses calls for action, opinions and recommendations relating to the work of foundations.

In the chapter **What has to be done?** it is asked what the hurdles and obstacles are that still hold back founders and foundations from contributing more and differently to the

achievement of the SDGs. Based on the large number of discussions that underlie this publication we have formulated some essential suggestions, to act as an impetus. These suggestions are addressed to founders and foundations themselves, but also to supporters, politicians and other actors.

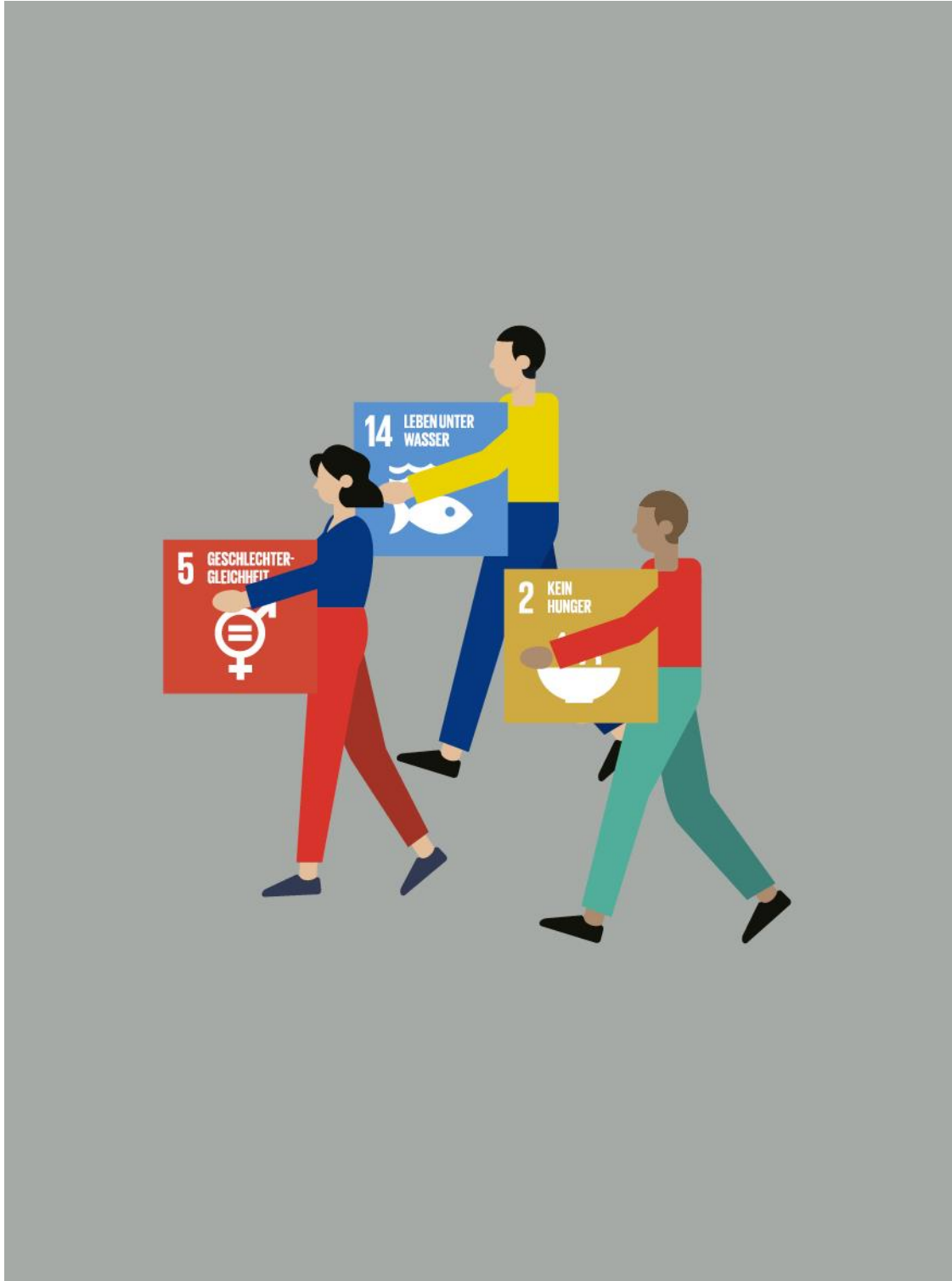
The publication ends with **A plea: More work for the SDGs.**

The **Background information** chapter provides further information: an overview of the German engagement landscape, a summary of the interviews that were conducted for this publication, a glossary, a list of abbreviations and a list of suggested literature, in addition to links to short videos and pdf versions of the online publication.

Anyone who reads this report with the idea that foundations, given their (frequent) ties to individual assets and fixed purposes, are actually a counterpart to mobile, open, learning and changeable forms of organisation of the future, can expect surprises. The “Potential of Giving” is firstly used to describe a space that is conceptually much broader than the legal form of the classic foundation under civil law. Secondly, it is about places of participation, which today already take up much more space than one would expect. And thirdly, these are spaces with a special independence from markets and political influences. From these particularities could come some of the building blocks that none other than foundations can contribute to the big puzzle of solutions.

We hope you enjoy reading this online publication.

# Giving and the SDGs



Foundations have been involved in the field of sustainability for centuries – long before the Sustainable Development Goals (SDGs) were even formulated. However, the tasks facing humanity that are formulated in the SDGs are more pressing today than ever before. In order to counteract climate change, for example, concrete measures at national and global level are needed as quickly as possible. Such tasks are too big to be solved by individuals alone: they require cooperation between different actors and sectors.

German foundations are in particular demand here: because of their political independence and as a central component of civil society, they are often better placed than other actors to promote innovative solutions and new forms of cooperation. This applies to national implementation in Germany, to supporting other countries in implementation, and also to implementation for the protection of global common goods (for instance, oceans, climate and biodiversity).

## A global plan of action for a better, sustainable world

The Agenda 2030, adopted in 2015, with its 17 SDGs and 169 sub-goals, is a global action plan to achieve peace and prosperity for all people now and in the future. The aim is to shape global economic progress in harmony with social justice and within the ecological limits of our planet.

The Agenda calls on the global community to break new ground, because the ambitious goals can only be achieved through cooperative partnership and gradual transformation. Another special feature is the integrative approach and the cross-links between the SDGs: if one goal is neglected, this also influences the achievement of the other goals.

The development agenda is therefore no longer just about individual, mutually independent issues, such as development cooperation, environmental and climate protection, or equal opportunities for women, but rather about a holistic perspective. Thus, the SDGs call on everyone to act: governments, business enterprises, financial institutions, science, civil society – and every single person.

*“The 2030 Agenda compels us to look beyond national boundaries and short-term interests and act in solidarity for the long-term.”*

Ban Ki-moon, General Secretary of the United Nations from 2007 to 2016

What is also special about the development of the SDGs is that the United Nations tried, as far as possible, to take into account the most diverse interests. This was done by addressing and using a variety of participation methods to involve different groups from, for example, business, politics, science and civil society.

In contrast to the Millennium Development Goals – which were adopted in 2000, consisted of eight goals and are considered the precursors of the SDGs – the SDGs no longer distinguish between so-called developing and industrialised countries in the distribution of tasks. The Agenda 2030, which was signed by 193 countries, applies universally to all countries equally, even though it is not binding under international law. The German Federal Government has committed itself to implementing the Agenda 2030 at national level. Since 2016, the German sustainability strategy has therefore been aligned with the Agenda 2030. The Chancellor's Office is in charge of the strategic orientation and evaluation of the implementation of the

Agenda 2030. In addition, numerous federal ministries are involved in implementation and dialogue with the various stakeholders.

One thing is certain: if we want to achieve the sustainability goals, “business as usual” is not an option. The SDGs require transformative change at all levels: from the government to the economic and financial sector, to civil society and citizens. Innovative ideas are just as much in demand as new forms of partnerships or fast and effective approaches to solutions.

The slogan “Shifting the trillions” makes it clear that financial resources are also needed to implement the agenda. In the legally binding Paris Climate Convention, also adopted in 2015, all signatory countries committed themselves to redirecting financial flows towards the promotion of fossil fuels and investing in affordable and clean energy. This demand is also reflected in SDG 7. This involves sums of several trillion euros. Only in this way will it be possible to develop and finance the necessary technical innovations.

At the country level, the respective governments can prepare so-called Voluntary National Reviews (VNRs) to present the status of SDGs implementation, particular successes, challenges and experiences at the national level, and to present these to the United Nations High Level Political Forum in New York. These reviews are now also available at sub-national and regional level. The VNRs have now been produced by 212 countries – from Afghanistan to Luxembourg and Ukraine. Germany presented its first VNR in 2016 and is planning the next one for presentation to the United Nations in 2021.

One clear criticism of the country reports, however, is that they often ignore difficulties or politically problematic areas. For this reason there are so-called shadow reports for many countries, which draw attention to weaknesses – mostly identified by civil society.

As part of the 2019 High-Level Sustainability Forum, the United Nations Development Programme (UNDP), together with partners, organised a discussion on the topic “National reports on Agenda 2030: What do they (not) tell us?” to find out how to improve the reports. The multi-actor network Partner for Review (P4R) plays an important role here, as it facilitates a process of peer learning and solution-oriented dialogue among the actors.

The “2019 Sustainable Development Report”, which was compiled by experts from the Sustainable Development Solutions Network (SDSN) and the Bertelsmann Stiftung, and which includes an SDG index and dashboards, paints a sobering picture of the status of implementation: according to the report, not a single country is currently on track to meet all the nationally set goals. Since 2016, representatives of German civil society have been preparing an annual shadow report on the topic of “Germany and the global sustainability agenda”. Even the titles of the reports – “Not yet sustainable by a long way” (2016), “Major construction site for sustainability” (2017), “This is how sustainability works!” (2018) – show the extraordinary urgency of a refocusing and a significant increase in action.

The need for action is also clearly addressed in the report “The 2018 Peer Review on the German Sustainability Strategy”.

*“But I would like to quote the famous philosopher Elvis Presley. In one of his timeless hits he asked for “A little less conversation, a little more action – please”. Let’s listen to Elvis – and act now!”*

Erna Solberg, Norwegian Prime Minister since 2013

In Germany, the question now arises as to why we were not able to take a clear pioneering role in implementation in all areas and across all groups of actors. One of the reasons is certainly that terms like Agenda 2030, sustainability, or the abbreviation SDGs were initially

difficult to fill with content in Germany. To this day, the idea of the SDGs have not reached many people, and there is a lack of dialogue on this subject involving actors from different sectors, and in particular citizens, among large sections of the population.

At the same time, there are indications that a balancing act must be performed in regard to the implementation of the Agenda 2030: on the one hand, we see how urgent it is that solutions are found; on the other hand, democratic processes and multi-actor dialogues require time and patience. When asked about this problem, Juan Carlos Villegas Cuevas, director of Hub Oaxaca in Mexico, gave a clear answer: “It’s not about patience. It’s about passion. We have to make it. We can build another world.” The enthusiasm with which we stand up for our society, the planet and the future, will be an essential component of success.

## Information on the Agenda 2030

- [#17ziele.de](#) (in German)
- [BMZ – Goals for sustainable development](#) (in German)
- [The UN SDG Action Campaign](#)
- [eurostat: Sustainable development – Overview](#) (in German)
- [SDG portal for counties, cities and municipalities with more than 5,000 inhabitants](#) (in German)
- [Sustainable Development Goals Knowledge Platform](#)
- [International Institute for Sustainable Development SDG Knowledge Hub](#)

# How can foundations contribute to the SDGs?

When it comes to promoting the SDGs, foundations often focus on the question of how they can contribute to this through their work in different projects. However, the toolbox available to them goes far beyond projects that aim to fulfil the foundation's purpose: it contains many different instruments, starting with the conscious investment of the foundation's capital, the allocation of funds and political advocacy, through campaigns and the promotion of participation opportunities, to communication with citizens. This also includes the implementation of monitoring and the preparation of alternative reports, as well as the implementation of the SDGs in one's own office.

## Capital investment – a simple, effective solution

An effective lever available to foundations to support SDGs is capital investment. This applies in particular to foundations under civil law, which are obligated by foundation and tax law provisions to maintain assets and ensure an appropriate current income in order to fulfil the purpose of the foundation.

It must be taken into account that investments must be both income-generating and asset-preserving. The principle of asset preservation aims at a comparatively safe investment. However, reconciling these two goals (preserving assets and generating income) is a challenge, especially in times of low interest rates. In addition, there is a lack of adequate offers of sustainable investment forms and advisory services. As a result, foundation capital has often tended to be channelled into traditional investment opportunities. Furthermore, the extent to which sustainability principles are taken into account in investments has often not been questioned. As a result, foundations have in some cases not even been aware that their investment portfolios also explicitly promote non-sustainable economic sectors – armaments, the tobacco industry, child labour, the coal industry and many others. This is now increasingly changing: foundations are increasingly actively seeking investment opportunities with a sustainable impact, and the financial industry is also working on developing new instruments in this direction.

If foundations want to set out on the road to sustainable investment, they should take the following steps. First, they should analyse the foundation's purpose in order to define the framework as well as the possibilities and limits for the investment. In the next step, the investment guidelines can be drawn up and then implemented. It often follows that capital will be invested differently than before in order to better comply with the principles of sustainability. In the longer term, monitoring and evaluation, as well as continuous optimisation, must then be established.

The divestment movement, which was launched in 2012 and is now internationally known, has set itself the goal of ending investments in coal, oil and gas companies and redirecting them into sustainable forms of investment in order to eliminate negative effects on the climate. The movement can be joined by a so-called pledge. Worldwide, 1,158 institutions, with an estimated divestment amount of more than 12 trillion US dollars, and 58,000 people, with an amount of more than 5 billion US dollars, have now done so (as at January 2020). In Germany, cities, companies, pension funds, religious organisations and many others have joined the movement – including foundations such as Bewegungsstiftung and Deutsche Bundesstiftung Umwelt (DBU).

Another area that is gaining in importance is mission investment, where foundations consistently invest their capital in a way that supports the foundation's purpose. Foundations in the USA are pioneers in this area and are showing new ways forward that are also viable for German foundations. Mission investing can also be of interest for the work of German foundations in other countries, including outside Europe, as the results of the 2018 Mission Investing Forum on Africa and Sustainable Development have shown.

However, such mechanisms on their own are far from adequate and far too slow to do justice to the transformative nature of the SDGs, the urgent need for their implementation and the demand regarding "Shifting the trillions". This is therefore a first step that must be followed by many more.

## Further reading:

- Capital and Impact blog (in German)
- Foundation assets – the whole spectrum (in German)
- Food for thought for a new investment: Case studies (in German)
- Mission possible: How foundations are shaping the future of impact investing
- Impact investing: investing assets in an impact-oriented manner, a practical handbook
- Mission investing in the German foundation sector



## Achieving visible success through achieving the foundation's purpose

Foundations can contribute a great deal to the implementation of the SDGs using grants allocated in accordance with the foundation's purpose, and through their own projects. In many cases, foundations are already working in areas that have been concretised by Agenda 2030.

Here it is advisable to allocate grants and projects according to the SDGs and their sub-goals, in order to identify the areas in which the foundation's work can strengthen the SDGs. In the next step, catalogues of criteria can be drawn up for the allocation of funding and the alignment of projects, which in turn enables a stringent alignment of the work along the SDGs. The Deutsche Bundesstiftung Umwelt (DBU) offers an example of how this can be implemented consistently.

A cursory glance at the SDGs can give rise to the assumption that foundations all contribute something or other to the SDGs anyway. It is therefore important to take a closer look at the goals and to define exactly where elements of the foundation's own activities already contribute to the sustainability goals, or how the foundation's own activities can be aligned more precisely and purposefully with the SDGs. This can be initiated with small, manageable measures.

The Heinz Sielmann Foundation, for example, has carried out this kind of analysis in an extremely differentiated manner and has briefly summarised the core results in their publication "Diversity is our Nature". In the chapter "Diversity and Creativity", other foundations – such as the Bürgerstiftung München (in English: Munich Citizens' Foundation) and the Maecenata Foundation – report on their experiences.

## Acting as a bridge to citizens

In Germany, citizens' knowledge about the SDGs is still comparatively low. According to the DEval Policy Report 6/2018, from the German Development Cooperation Evaluation Institute (DEval), in 2017 about 60 percent of citizens did not know the abbreviation SDGs. This is certainly due to the fact that the SDGs are perceived as a rather developmental concept, and that many of the terms cannot simply be translated into colloquial German. Even the term "sustainability" has long been difficult to describe in German. The "Fridays for Future" movement has made the general public aware of the urgency of sustainability in the areas of climate and environment. What is still missing, however, is a broad knowledge of the more comprehensive, holistic approach of Agenda 2030.

Citizens' foundations in particular can change this situation: they are directly anchored in communities and understand citizens' concerns very well. They are ideally placed to promote communication with citizens, and to offer them effective opportunities for participation. In order to support European community foundations in this respect, the European Community Foundation Initiative (ECFI) has collected numerous successful examples from European countries.

## Advancing Agenda 2030 through advocacy and monitoring

Due to their independence and their strong position within society, foundations are particularly suited to advancing Agenda 2030. This is particularly true in regard to the implementation of the goals by political and business actors, both at the national and global level. Here, efforts to advance the implementation of the SDGs can also take place through advocacy, political advocacy and campaigns, even when there are conflicts of interest or shifts in priorities – for example, when economic or political interests are given greater consideration at G20 level than those relating to climate, the environment and other sustainability goals. The foundation platform Foundations 20 (F20), established by German foundations, is an important and successful example of this. More than 60 foundations and philanthropic organisations from various regions of the world have now joined the platform. The aim is to call for joint, transnational actions for sustainable development, and thereby also to identify opportunities for transformation and for solving the most pressing challenges of our time.

Foundations also play an important role in the area of monitoring, and in the preparation of shadow reports. In this context, the Bertelsmann Stiftung is implementing the SDGs Index project and has compiled clear SDGs indicators for communities.

## What do you do in your own organisation?

In the discussion about the SDGs, which is often shaped by development policy, it is easy to lose sight of the fact that each and every individual and every organisation can make a concrete contribution to sustainability. The 169 sub-goals provide a good orientation for this. Be it goal 5.5: “ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life”, or goal 8.6: “by 2020 substantially reduce the proportion of youth not in employment, education or training”. Likewise, objective 12.3: “by 2030 halve per capita global food waste at the retail and consumer level, and reduce food losses along production and supply chains, including post-harvest losses”.

A good starting point for setting up the work in one’s own organisation in a way that is appropriate to the SDGs is to allocate the individual areas of work and tasks along the sub-goals of the SDGs, drawn up jointly with all employees, and to take a critical look at where one’s own actions can be improved. The Heinz Sielmann Foundation and the DBU are two examples of foundations that started early on this, and the DBU’s website provides numerous materials on the implementation of sustainability.

# Achieving more together

An essential prerequisite for the implementation of the SDGs is to jointly find new solutions for the urgent problems of the future. These solutions will include many different forms of cooperation and partnership across countries, regions and sectors.

## Cooperation in Germany and across borders

Foundations around the world have long recognised the importance of alliances for successful work. Darren Walker, President of the Ford Foundation, for example, sees cooperation, coordination and partnership as the three essential elements for successful foundation work. In its Philanthropist's Guide to the Future, the Michael Susan Dell Foundation also states: "Philanthropists are looking for new ways to collaborate with others to achieve results – across sectors, disciplines and geographic boundaries."

On an international level, there are now many different examples of this: the Leonardo DiCaprio Foundation has joined forces with Laurene Powell Jobs and investor Brian Sheth to form the Earth Alliance to initiate effective measures for climate and environmental protection. The Co-Impact Alliance sees itself as a "global collaborative focused on systems change to improve the lives of millions by advancing education, improving people's health, and providing economic opportunity." In cooperation with the government of the Indian state of Odisha, the Indian Tata Trusts and the Omidyar Network, which is registered in the UK, are using new technologies to map informal settlements and households in order to find out which residents can claim property rights. The so-called Giving Pledge is another form of cross-border cooperation: in this campaign launched in 2010 by Bill Gates and Warren Buffet, wealthy individuals from all over the world committed themselves to donating half of their assets.

## Do foundations tend to go their own way?

It is often claimed about German foundations that they tend to pursue their own foundation purpose single-handedly. In 2013, Willa Seldon, Thomas J. Tierney and Gihani Fernando of the Bridgespan Group, came to this conclusion in an international study titled: "Foundations and individual philanthropists tend to go their own way." According to this study, few pioneers in this sector address societal challenges by working together, sharing or coordinating information.

However in the meantime, cooperation is becoming a new normality for many foundations in Germany. Friedrich Keller-Bauer, with his Sabab Lou Foundation, is one example: the foundation has entered into successful cooperation with the University of Hohenheim. Under this arrangement, students support the Anshoe Women Project in Ghana with research projects and at the same time gain valuable experience for their future professional lives. Klaus Milke, Chair of F20 and Chairman of the Board of the Stiftung Zukunftsfähigkeit, also successfully relies on cooperation: F20 now brings together over 60 members from the foundation sector.

The German Federal Ministry for Economic Cooperation and Development (Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung, BMZ) has joined forces with three foundations to launch an unprecedented initiative to achieve more together. The goal of the joint project TeamUp – with the German Foundation for World Population, the Hanns R. Neumann Foundation and the Siemens Foundation – is to create better prospects for young people in rural areas of East Africa.

## A yes to cooperation – where it leads on

Cooperation can take many different forms: from an informal agreement regarding an individual action, to long-term project partnerships, to an official association of several organisations. Cooperation always makes sense when partners are willing to move towards each other and where the means are available, and where pulling together in a joint effort allows more to be achieved than each partner could achieve alone.

However, one thing must be kept in mind: cooperation takes time – the actors need to get to know each other, and processes need to be aligned and coordinated. The prerequisite for this is that the cooperation makes sense and brings benefits. Michael Beier, Chairman of the Board of the Heinz Sielmann Foundation, puts it in a nutshell: “If the networks match the purpose of our foundation and its existing projects, then they generate added value for the foundation. At the same time, our own role must remain visible.”

The Association of German Foundations also emphasises cooperation and partnership: the Association’s Next Philanthropy Initiative has brought together, for the first time in the philanthropic sector, a group of seven partners at the global level to gather and discuss, and provide insights into, the future of philanthropy. The project is funded by the German foundation Stiftung Mercator. Furthermore, at a workshop organised jointly by the Association of German Foundations and Robert Bosch Stiftung in January 2019, local representatives discussed new partnerships with Africa. With this in mind, the Association of German Foundations is now launching a partnership with the networks Africa Philanthropy Network, East Africa Philanthropy Network, and African Venture Philanthropy Alliance in order to create better infrastructure for German foundations.

## Cooperation with other civil society actors

Opportunities for cooperation also exist between German foundations and other civil society actors. In the context of development cooperation, for example, cooperation between foundations and non-governmental organisations (NGOs), in the form of co-financing, can be of particular interest.

One way this can happen is through an independent NGO applying to the BMZ for funding for one of its projects under the funding title Private Träger (in English: Private Sponsors). In this case, NGOs usually have to contribute a 25 percent share of their own funds. Through this arrangement, the BMZ aims, among other things, to clearly and visibly separate the activities of civil society and government actions (for example, through the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH or KfW) and to document the role of German NGOs and their civil society partners in the cooperation countries in the context of their own projects.

Most applicant NGOs usually fund their own contribution through fundraising and donations, while operational foundations often use proceeds from their assets. However, many NGOs find it difficult to raise this 25 percent share. This is particularly the case due to the fact that the BMZ has more than doubled the budget funds under the funding title Private Träger in recent years: from 61.3 million euros in 2013 to 150 million euros in 2019. NGOs’ own funds have only been able to partially keep pace with this, as the volume of donations they have received has not doubled. On average, the projects supported by BMZ have a total volume of between 300,000 and 400,000 euros, and NGOs’ own contributions that have to be made are correspondingly high.

Such synergetic cooperation between funding foundations and NGOs applying for the title of Private Träger can also have several advantages for the sponsors: many private sponsors have been working with the BMZ and Engagement Global<sup>1</sup> for a long time, so there is good potential for drawing on experience in the areas of impact, administration and evidence. The sponsors also thereby avoid the need to provide the tax office with what is often a time-consuming proof of foreign funding, because the funds go to a German recipient who is experienced in settling accounts with the BMZ and the tax authorities. A contribution to the own contribution can thus be leveraged significantly.

In addition, cooperation on specialist topics and the use of NGOs' networks and contacts abroad can be beneficial to both sides. Due to their independence, foundations are also able to support national and international NGOs when their scope for action is subject to restriction: for example, NGOs operating in countries with repressive state apparatuses, where the pressure on civil society has increased considerably (so-called "closing spaces" or "shrinking spaces").

This chapter is based on the blog post "[Achieving more together](#)" (in German).

## Further reading:

- [Information on cooperation and partnerships](#)
- [How Philanthropists Can Collaborate for Better Results](#)
- [How Philanthropic Collaborations Succeed, and Why They Fail](#)
- [Multi-actor partnerships, the common path to a sustainable future](#)
- [Germanwatch – Multi-Actor Partnerships \(MAP\)](#) (in German)
- [Networking offers of the Federal Association of German Foundations](#) (in German)
- [Achieving more together through collaboration](#)
- [Engagement Global](#) (in German)

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<sup>1</sup> Engagement Global gGmbH – Service für Entwicklungsinitiativen is the central contact agency for civil society in Germany, for development policy initiatives, both at a national and international level. For information in more detail, please visit <https://www.engagement-global.de/about-us.html>.

# Diversity and creativity

The members of the Association of German Foundations demonstrate the extraordinary range of giving in Germany. Just as diverse are the approaches that people who are giving are already using today in the areas relevant to the SDGs.

We are thinking, for example, of the young founder Neven Subotić, who focuses on the topic of water in order to achieve a strong impact in this area. Of the Münchner Bürgerstiftung (a community foundation in Munich), which is launching a sustainability initiative together with citizens in Munich. Of the BayWa Foundation, founded by a company in order to implement its charitable goals. Of the Political Foundation, founded as a registered association, which provides information and education on the implementation of the SDGs. And so many other examples.

What they all have in common is that they break new ground, involving large doses of creativity and commitment in their work for the betterment of society.<sup>2</sup>

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<sup>2</sup> On the English form of an organisation's name: if an organisation prefers to use their German name only, the English translation or an explanation is given in brackets when the name is introduced for the first time in the following text with foundation examples.

## BayWa Foundation



Foto: BayWa Stiftung

## Working together to improve our shared lives

*“Foundations form an essential part of society: through social projects, they support and complement the government’s commitment to improving people’s living conditions in a sustainable way. As part of Agenda 2030, the United Nations has defined the global goals for sustainable development – goals that are also reflected in the projects of numerous foundations. The commitment to the Sustainable Development Goals (SDGs) demonstrates the holistic cooperation and involvement of foundations in achieving the globally set goals. It makes it clear that we are working together to improve our shared lives. We act in concert.”*

Maria Thon, Managing Director of the BayWa Foundation

## Approach

### Education projects for nutrition and energy

Nutrition, education, renewable energies – the BayWa Foundation supports the achievement of the SDGs in many areas. As a corporate foundation its support is secure, in the form of BayWa AG, which also enables it to pursue long-term projects.

On the occasion of its 75th company anniversary, in 1998 BayWa AG established the BayWa Foundation. The Munich-based group is active in Germany and worldwide in the fields of agriculture, energy, and construction, as well as innovation and digitalisation. The group wanted to give something back to society and so set up the BayWa Foundation. The foundation carries out educational projects in the fields of healthy nutrition and renewable energies in order to impart knowledge and arouse interest in these topics.

The aim of the BayWa Foundation is to establish sustainable educational projects for healthy nutrition and renewable energies, by improving children's nutritional knowledge and ensuring they can access renewable energies and education.

Each individual project of the BayWa Foundation contributes to at least one of the SDGs. This is because all of its projects educate children, young people and adults, thereby giving them long-term opportunities for a better life. For instance, the BayWa Foundation offers young mothers in Zambia who are in need vocational training which enables them to provide for themselves and their children independently. The commitment to German scholarships also helps to promote young people's future: every year, the BayWa Foundation awards 220 scholarships to talented young people, thus giving students the opportunity to concentrate on their studies.

### Hands-on projects

Central to the work of the foundation is SDG 4: High-quality education, because education is the lynchpin of all of the foundation's projects: whether through nutrition education for children, scholarships for students, or training for young mothers in Zambia – education plays a central role.

With the "Forest School" project, which the BayWa Foundation launched in 2018, primary school children experience the forest ecosystem and contribute to the conservation of native forests by planting trees. The Forest School has been awarded a prize by the UN Decade of Biodiversity as an exemplary project for the conservation of biodiversity in Germany.

The BayWa Foundation's projects in the area of healthy nutrition promote agriculture and provide information to children and young people on where food comes from and on healthy nutrition. As part of the nutrition education programme "Planting vegetables. Harvest Health", 180 school gardens have already been created throughout Germany. In the classroom, the book The Nutrition Compass provides knowledge about nutrients and nutrition for children in a playful way. In addition, the BayWa Foundation supports facilities for children and youth in Munich. These institutions support children who have not had an easy life so far and try to improve their life chances.

The international projects, especially in Africa, are geared towards long-term self-help. In Zambia, young mothers in need are supported to achieve self-sufficiency by providing them with training as tailors or cooks, along with childcare. In Tanzania, the BayWa Foundation promotes the construction of biogas plants and the transfer of knowledge in the field of biogas because, even today, many households in Tanzania still use open wood fires for cooking, which is a great burden on their health and on the environment. The joint construction of biogas



plants as an alternative energy source provides households with clean cooking energy and valuable fertiliser for the fields. The project also creates jobs and improves farmers' living conditions.

### **Plans for the next few years**

The BayWa Foundation plans to continue to focus on education in the areas of healthy nutrition and renewable energies in the future and will expand this even further. Particularly in Africa, existing educational projects will be promoted further: for instance, the training of young women in Zambia is to be continued and the biogas project will also be further developed.

The Forest School will be established at other schools in the coming years and new trees will be planted. In order to spread knowledge about the forest ecosystem, teacher training courses in forest pedagogy will also be offered. Of course, healthy nutrition is still at the top of the list because it is important to the foundation to educate children about their diet in order to prevent overweight and illness. The nutrition education programme "Planting Vegetables. Harvest Health" will therefore continue. More school gardens are also being built, Nutrition Compasses are being distributed to primary schools in Bavaria, and multipliers are being trained.

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

Foundations can complement government measures and act independently of economic constraints. This enables them to launch projects and programmes that are groundbreaking as regards the achievement of the SDGs. Only by working together on achieving the SDGs is a long-term solution to our future possible. Foundations play an important role in this.

### **How many resources do you devote to your SDGs-related work?**

For our educational projects we use all our financial and human resources. In addition, we receive voluntary support from employees of BayWa AG. Our projects are financed by donations, but in fact projects receive 200 percent of the donations as BayWa AG doubles every donation it receives. It also bears the foundation's administrative costs. In 2018, the BayWa Foundation spent 1,329,268 euros on a total of 42 projects in seven countries.

### **What impact does your foundation achieve with this?**

For our nutrition education programme, the Technical University of Munich (TU Munich) measured the effect of one of our school gardens. It showed that the children's knowledge of nutrition had increased significantly: 27 percent of the children tried new types of fruit and vegetables as a result of the nutrition project and 22 percent now even eat varieties that they did not like to eat before.

Our other projects also undergo internal quality checks: we are on site a lot and can assess how our projects are received by the children; and we also know that the young mothers who take part in our training programme in Zambia find employment after their training and can thus better care for themselves and their children.

### **What are your most important experiences?**

In implementing our projects, we place great value on people learning effectively by doing things themselves. This can be observed particularly strongly among children and young people. Take, for example, our nutrition education programme "Planting Vegetables. Harvest Health": this project contributes to the achievement of SDG 3 and SDG 4 and teaches children about healthy nutrition. Together with the children, we build a school garden and have them prepare healthy snacks in the kitchen. In our learning and action book *The Nutrition Compass*, children find out about the world of nutrients in a playful way, and they can use the book in the classroom to learn about what food the body needs to stay healthy. Do-it-yourself – i.e. do-it-yourself construction, planting and cooking – plays a significant role in making the children enthusiastic about healthy nutrition and internalising what they have learned. In our view passing on education effectively requires working actively with children and letting them have their own experiences.

### **What are the obstacles for foundations in terms of their commitment to achieving the SDGs?**

From our point of view, the biggest obstacle is knowledge about the use of the SDGs. Many foundations are not aware of how they can integrate the SDGs into their daily work. The way SDGs are handled is still unclear to many, as are the possibilities of using them in their own projects.

### **What needs to happen for foundations to show more commitment to the SDGs?**

Increased communication about the use of the SDGs for foundations would certainly encourage more foundations to include the SDGs in their existing work.

## BMW Foundation Herbert Quandt



Foto: Marc Beckmann

### Inspiring leaders to take their social responsibility seriously

*“The clock is ticking and the SDGs can only be achieved through a joint effort. But the initial spark comes from the individual. Through our leadership programmes, we inspire and encourage leaders to take the lead in fulfilling their social responsibilities and acting as responsible leaders for a peaceful, just and sustainable future.”*

Markus Hipp, Member of the Board of the BMW Foundation Herbert Quandt

## Approach

### The global Responsible Leaders Network

Creating spaces in which leaders from politics, business, civil society, science and culture meet at eye level and inspire each other – that is the task of the BMW Foundation Herbert Quandt Leadership Programmes. A shared understanding of challenges and responsibility should thus lead to forward-looking solutions at the local and global level.

The United Nations' Agenda 2030 provides the framework for the Foundation's activities. The BMW Foundation inspires leaders around the world to assume their social responsibility and to work as responsible leaders for a peaceful, just and sustainable future.

### From the initial spark to joint action

To achieve the SDGs of Agenda 2030 the international community must overcome its greatest challenges. They provide the blueprint for a better world, but they can only be achieved if everyone pulls together: politics, business and civil society.

*"Contributing to achieving the goals of Agenda 2030 means having a global awareness. The BMW Foundation sees Agenda 2030 as a historic milestone. It is a global mission, a community effort. Especially in the foundation world, it should be more about cooperation than originality."*

Markus Hipp, Member of the Board of the BMW Foundation Herbert Quandt

Even if this can only succeed through joint action – cross-border and transnational – individual initiative plays a key role in the activities of the BMW Foundation. According to the Foundation's theory of change, the impetus for joint action always comes from the individual. Consequently, the Foundation's programmes are aimed at leaders who are willing to radically shift the agenda towards a just, sustainable and peaceful world.

### A global network for a better world

The global "Responsible Leaders Network" is at the heart of the BMW Foundation's work. It networks more than 1,800 "responsible leaders" from over 100 countries on all continents. They all take an active role in the network, in accordance with their professional and personal interests. This commitment can take the form of working with other responsible leaders, sharing knowledge and experience, and providing mutual support and encouragement.

*"It is a privilege to be able to work towards all of the SDGs. We support all types of stakeholders, from the government to non-profit organisations, social enterprises, and social entrepreneurs, dealing with all types of subject matter, from technology to human rights, health, and socio-economic development."*

Mina Lópezlugo, founder of pro-bono venture and responsible leader

People in leadership positions have a decisive influence on organisations and institutional structures. For the BMW Foundation Herbert Quandt, a responsible leader is a leader who, beyond his or her professional and personal duties, is committed to social change within and between societies – and does not stop at the boundaries of sectors, cultures or countries.

*"The BMW Foundation network has facilitated me to connect, validate ideas, and to learn enormously from other members of the network."*

Gonzalo Muñoz, founder of TriCiclos and responsible leader

## Inspiring stories

### ***TwentyThirty* online magazine**

As an additional way to increase the visibility of Agenda 2030, the BMW Foundation has launched the online magazine *TwentyThirty*. We tell inspiring stories about people from our Responsible Leaders Network who are driving positive change in line with Agenda 2030. This could be a pastor in a completely cut-off neighbourhood in Baltimore, a former female diplomat from Singapore who works against child abuse, a social entrepreneur from Chile who helps the Pope make his travels more sustainable, or a comic strip artist from Jordan who risks his life in the fight against terror and injustice.

*TwentyThirty* online magazine

## **Experiences**

### **What role do foundations play in the achievement of the SDGs?**

Agenda 2030 can only be implemented as an international, cross-sectoral community effort. This is why foundations play a crucial role as a bridge between sectors. Neither business, politics nor civil society can solve the global challenges on their own.

### **How many resources do you devote to your SDGs-related activities?**

All activities of the BMW Foundation aim to contribute to the achievement of the SDGs. These activities are divided into three areas of activity:

With our programmes, we INSPIRE leaders to further develop their social and political commitment – across sector, cultural and national boundaries.

We NETWORK leaders through our global network of responsible leaders, which is characterised by diversity and the joy of working together to drive positive change through joint action.

In the INVEST area, we pursue the goal of a systemic transformation towards a sustainable and impact-oriented economic and financial system.

### **What impact has been achieved?**

As a leadership organisation that primarily works with people and aims to show them new perspectives, it is generally difficult for us to measure the very individual impact of our programmes and activities. Nevertheless, the impact of our work is closely linked to our global Responsible Leaders Network. Building and strengthening the network as a community working together to advance Agenda 2030 is a core part of our mission. We want to inspire responsible leaders to see issues and challenges in a wider context – and ultimately use their knowledge, networks and influence to work towards a better world in line with Agenda 2030. As part of a pilot project for an impact analysis in 2019, we examined how membership in the network affects the individual and collective actions of responsible leaders.

Especially with regard to Agenda 2030, responsible leaders have a high level of awareness of the United Nations' SDGs, with over 75 percent aware of them.

### **What are your most important experiences?**

Since our strategic reorientation as a foundation to focus on the SDGs as the framework for our activities, which took place in 2016, we have felt a stronger momentum from year to year. More and more organisations and institutions are gathering behind Agenda 2030 because it is so all-encompassing and at the same time so impressively concrete. We are naturally very pleased about this development, because it gives us hope that the SDGs can actually be achieved.

### **What are the obstacles for foundations in their commitment to the SDGs?**

Probably the biggest obstacle for foundations is to get over a certain missionary egoism. In view of the weight of the problems, it is no longer important to be able to present the most original and unique mission. In the foundation sector, too, it must be a matter of many pulling together. This means "subordinating oneself" to Agenda 2030 and adopting it as a framework for one's own actions.

**What needs to happen so that foundations show more commitment to the SDGs?**

A start can be made through effective partnerships, both within the foundation sector and with politics and business – and at the international level. The appropriate SDG for this is SDG 17, called “Global Partnerships for the Goals”. Cooperation across sector, cultural and national boundaries should not become the exception, but the standard. Of course, this also requires more exchange and a greater awareness of Agenda 2030 in general.

## Bürgerstiftung München (Community Foundation Munich)



Foto: Yavor Lalev

### Steps required to implement the SDGs

*“In order to pursue the SDGs, one must consider one’s own work with its context. This means first of all looking at one’s own administrative and office work: for example, energy consumption, use of paper, etc. A next step is to check the impact of subsidies and projects with regard to the SDGs. In concrete terms, what is our social, ecological and economic responsibility within the global context, as set out in detail in the SDGs? On this basis, the following concrete steps can be taken: for example, including sustainability as a criterion in funding guidelines, or making it a goal in statutes.”*

Carmen Paul, Managing Director of the Bürgerstiftung München



## Approach

### From citizens, for Munich

When the city of Munich agreed an “agenda for sustainability”, but was slow to implement it, civil society pushed for its implementation. Under the umbrella of the Bürgerstiftung München, an alliance was formed to work for a sustainable Munich.

The Bürgerstiftung München is a German community foundation that has been committed to the goals of sustainable development since its inception 20 years ago. From the very beginning, the founders were involved in the “Local Agenda Munich 21” in a variety of ways. They wanted to continue this work through the foundation. Today, all projects that the foundation supports must be in line with the idea of sustainability. This is laid down in the funding criteria. As a result, the employees of the foundation are familiar with the contents of the SDGs.

Although the Lord Mayor of the city of Munich signed a “Resolution of the City of Munich on Agenda 2030” in June 2016, its implementation initially made little progress. Therefore, the Bürgerstiftung München approached the city together with other local organisations and offered its support in developing a sustainability strategy for Munich. Other organisations involved in the field of sustainability joined in, and the alliance “Munich Initiative for Sustainability” (“Münchener Initiative Nachhaltigkeit”, MIN) was born. It is now supported by around 50 organisations that are working together to promote sustainable development in Munich.

*“To demand and promote the commitment of citizens – that is the original task of community foundations. And I also see this as the major task for community foundations in implementing the SDGs.”*

Carmen Paul, Managing Director, Bürgerstiftung München

### The first steps

In February 2019, the initiative held its first major sustainability congress, called “SUSTAIN”, where active participants from business, politics, the city administration and science met with citizens. For this purpose, eight working groups – so-called manufactories – were set up on SDGs-relevant topics. These groups drew up concrete recommendations for action for further discussion. The organisers relied on the know-how from the political arena, business, civil society and citizens in the city – in other words, on the wisdom of the many, who together have a great deal of knowledge about their city.

Around 400 people took part in the congress (the maximum limit, due to reasons of space) – and the interest it generated was even greater. SUSTAIN received financing of around 30,000 euros from the city of Munich, Renn.Süd and further foundations and local organisations, as well as from the partners of the MIN Alliance, as well as the support of around 100 volunteers. The participants of the manufactories continue to meet regularly, and a further congress is planned for 2020.

The Bürgerstiftung München was involved from the very beginning because it wanted to demand and promote commitment by citizens. The community foundation was particularly interested in organising a process that involved citizens as well as science, business and civil society. The work for MIN was a great challenge because the Bürgerstiftung is a small foundation and its contribution was initially made mainly through the voluntary work of one board member.

*“The SDGs are a political concept. Foundations tend to think more philanthropically and have to get in touch with something that comes from politics first.”*

Carmen Paul, Managing Director, Bürgerstiftung München

#### **How will it continue to be involved?**

The Bürgerstiftung München offered the alliance to locate the initiative under its roof. This is one of the advantages of community foundations: they can introduce such initiatives and support them with the formalities necessary for non-profit status, so that an association or foundation does not have to be set up specifically and donations and grants can still be accepted. Organisationally, the alliance has formed a coordination group of seven people, in which the Bürgerstiftung München is also represented.

It takes a lot of time and energy to involve different actors. In the case of the Bürgerstiftung München, this could no longer be achieved through the voluntary work of one or two people alone. Once the initiative had been integrated into the Bürgerstiftung München in organisational terms, the managing director was also able to devote working time to the initiative. In addition, three new volunteers were involved in this project in the community foundation and a 450-euro position was created for 12 months. However, this also brought about new coordination work for the community foundation.

Today, there are two main challenges for MIN: How can the commitment be maintained and how can it be designed so that it does not end in overwork? It is also important to consider how the baton can be passed on to other people. In addition, there is the question of where to get funding to make the initiative sustainable – currently estimated at around 300,000 euros for 2021.

The guiding principle of sustainability will continue to underpin the work of the community foundation. The characteristics of a community foundation will help it to do so: neutrality and a long-term perspective, proximity and access to citizens, and the ability to involve and activate volunteers.

*“This sounds insanely banal, but it is indeed the case: first of all, you have to be aware of the SDGs and somehow understand why what you are doing might be a response to one of these goals.”*

Carmen Paul, Managing Director, Bürgerstiftung München

## **Extracts from the statutes**

The Bürgerstiftung München promotes sustainable urban development in Munich.

### **Preamble**

Social justice, and ecological and economic responsibility in a global context are its guiding principles.

### **Preamble**

The purpose of the foundation is in particular to promote ecologically, socially and economically responsible activities and projects for sustainable development in the city of Munich.

### **§2 (2) – Purpose of the foundation**

The local focus of the funding is the area of the city of Munich. Support for activities outside the city of Munich is possible if these activities are a meaningful supplement to activities within the city or a contribution to sustainable regional development in the greater Munich area.

### **§2 (3) – Purpose of the foundation**

Ethical and ecological criteria should be given priority in the type of investment.

### **§4 (1) – basic assets, endowments, donations**

The complete statutes of the Bürgerstiftung München can be found at:

<http://s494310414.website-start.de/über-uns/>

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

Community foundations stand for proximity to citizens, for enabling participation, for neutrality and for long-term work. They are a good cooperation partner for other foundations, politicians, businesses and other actors to reach citizens.

### **How many resources do you devote to your SDGs-relevant work?**

The entire commitment of the Münchner Bürgerstiftung is geared towards sustainability. The sustainability congress SUSTAIN in February 2019, organised by MIN, had 400 participants.

### **The following resources were available for this:**

- 30,000 euros in grants and donations
- 100 volunteers
- 50 organisations in the alliance partnership

In addition, we had about 18,000 euros at our disposal last year (not counting the congress). This is of course far too little for what we have been doing, and our work was only possible because so many people volunteered.

### **What effect could you achieve with your work?**

In the congress we brought together actors from the fields of business, science and civil society, as well as citizens, so that they could exchange ideas about Munich's sustainable development, discuss further ideas and approaches, and implement sustainable concepts.

### **What are your most important experiences?**

You can do an incredible amount through volunteer work. In the long term, however, you need concepts regarding how to set up your own sustainable development work. It is all too easy to reach the limits of one's strength and commitment in order to achieve positive effects. Therefore, a long-term commitment requires a strategy and a financial basis.

### **What are the obstacles for foundations in their commitment to the SDGs?**

Foundations do not necessarily want to impose the framework of the SDGs on themselves. However, many foundations are not yet aware that their own work could be an answer to a SDG goal. Moreover, the concept of the SDGs comes from politics and is often not yet accessible enough for foundations. For a long time, the SDGs were also attributed to the environmental sector and to groups working in the environmental field. This understanding has only changed recently.

### **What needs to happen for foundations to show more commitment to the SDGs?**

The added value of the SDGs for foundations should be made clear and it should be demonstrated that the SDGs are a tool that foundations can use for their work. Foundations can also contribute to the SDGs with smaller projects.

## cdw Foundation



Foto: cdw Stiftung

## Listening to people and founding out what they really need

*“The SDGs must not be considered in isolation as they are interdependent: none of them can be achieved without taking other objectives into account. Without clean access to drinking water and sanitary facilities, the health situation cannot be improved sustainably. Without combating undernourishment and malnutrition, sufficient progress in the field of education cannot be achieved. And without access to electricity, entrepreneurial activities cannot be established and expanded. It is therefore essential for us to listen to the people on the ground and to develop a sense of what poverty means to them, what it does to them and what they actually need.”*

Sarah Link, Managing Director of the cdw Stiftung gGmbH

## Approach

### Sustainable energy systems plus development

In its international work, the [cdw Foundation](#) pursues a vision that the founders already had in mind when they established the foundation in 2011: to bring decentralised energy systems based on renewable energies to remote rural regions.

At present, more than 850 million people worldwide still have no access to electricity. Most of them live in hard-to-reach villages in the rural regions of sub-Saharan Africa and in Asia. Without access to a reliable electricity supply, basic needs cannot be met in these regions and there is no prospect of economic development.

*“We are committed to the objectives of the SDGs. Every person has the right to live a self-determined and responsible life without material need and to give his or her children a good future. We are convinced of this.”*

Sarah Link, Managing Director, cdw Stiftung gGmbH

Therefore, the cdw Foundation develops economically and technically sustainable models for the electrification of rural villages, with a focus on economic activities. The dissemination of renewable energy supply systems is intended to open up new prospects for long-term development for people in less developed regions. “Without energy, development is not possible – we share this principle of the United Nations,” affirms Sarah Link, Managing Director of the cdw Stiftung gGmbH. “With our projects we contribute to ensuring affordable, reliable, sustainable and modern access to energy for all.”

### But electricity alone is not enough

This is evident, for example, in the foundation’s cooperation with the people in the village of Gourel Hadji. The village is located in the north-east of Senegal on the border with Mauritania. Far away from the nearest smaller town and only accessible via almost invisible sand tracks, the inhabitants of the village are left to fend for themselves. Half of the approximately 800 inhabitants are cattle herders, the other half live from agriculture. In desert-like conditions, and highly dependent on the rainy season, which is arriving later and later due to climate change, they have to work hard to satisfy their basic needs. At the same time the village is rich in regional treasures: Baobabs, moringas, desert dates and hibiscus grow there in abundance. These nutrient-rich plants are in great demand in local and international markets in processed form as powders, capsules, oils and juices.

Together with the local women’s community Kawral and the Senegalese project developer Senesolar, the cdw Foundation is building the first solar biofarm in Gourel Hadji. At its heart is a photovoltaic (PV) system which generates electricity for the most important equipment: a pump for irrigating the fields as well as a dryer, a mill and an oil press for processing the plant raw materials. In order for the solar biofarm to create the conditions for sustainable development, other basic needs must be taken into account, in addition to the establishment of a reliable power supply. In Gourel Hadji this has also included the establishment of a clean drinking water supply. It is also important to promote educational measures so that the people in Gourel Hadji learn to recognise the potential of their regional treasures, such as the moringa oleifera tree, and begin to use them for themselves.

*“The SDGs clearly identify the challenges we have to meet for sustainable global development. At the same time, we believe that they should not be viewed in isolation but must always be understood as holistic challenges.”*

Sarah Link, Managing Director, cdw Stiftung gGmbH

Meanwhile, moringa is cultivated and processed in organic quality. In the future a part of the harvest will be exported. The solar biofarm is operated by the women's organisation Kawral. The aim is that the women generate sufficient income from the sale of their products to ensure sustainable operation of the power supply unit and the entire solar biofarm. The health status and food security of the people in the village can be gradually improved through the clean drinking water supply, sensitisation to the potential of the regional plant resources and their local processing. The solar biofarm thus contributes to poverty reduction and eradication.

## **The SDGs as a basis**

We – a members of foundations – must understand the SDGs as a holistic and interdependent challenge. Sustainable global development requires that we work to achieve the SDGs both locally in the project countries and here in Europe. Poverty and hunger can only be ended in a sustainable way if we simultaneously fight climate change and promote the sustainable use of natural resources. The cdw Foundation stands for regional commitment and global responsibility: with our focal points “Development of Rural Regions in Developing Countries” and “Regional Energy Shift North Hesse” we contribute to sustainable global development, together with our partners.

More information can be found at: <https://www.cdw-stiftung.de/>



## Experiences

### **What role do foundations play in the achievement of the SDGs?**

Foundations are a major driver of social innovation. Their actions are independent of political election periods and economic pressure. Foundations therefore have more freedom than other actors to try things out and experiment. The long-term nature of their work creates a space to learn from mistakes and to take counter- and follow-up action. In this way, they can develop innovative approaches and show new ways of finding solutions. In addition, they are also able to accompany their projects beyond fixed deadlines and thus ensure a sustainable impact.

When acting to achieve the SDGs it is important that the goals are not approached in isolation but are understood as a holistic task. Achieving the SDGs is a complex and extensive challenge for society as a whole. Through their willingness to tread new paths, and their flexibility and independence, foundations can be a driving force in the achievement of the SDGs.

### **How many resources do you devote to your SDGs-related activities?**

In 2018 the cdw Stiftung gGmbH, as the operational unit of the cdw Foundation, invested around 1,190,690 euros in projects. From 2012 to 2018 a total of 8,337,365 euros was invested. Both our projects in Northern Hesse in Germany and the international project work are SDG-relevant.

### **What are your most important experiences?**

Many foundations have extensive expertise and a wealth of experience in their field of activity. Due to the complexity of the SDGs and the need to approach them holistically, important synergies can be created through a more intensive exchange. The aim should be to network the individual foundations more closely, and to promote interdisciplinary thinking and action.

At the same time, it is important to maintain an intensive exchange and a culture that is open to mistakes: it must be possible to try out new things and make mistakes, to learn from them and to share these experiences with other actors (so that the same mistake is not repeated by different people at different times).

### **What are the obstacles for foundations in their commitment to the SDGs?**

For foundations working in the field of international development cooperation – and in this context SDGs are relevant – it is sometimes a challenge to develop their full potential. For example, it is difficult for the cdw Foundation in its international work to support economic actors and to establish meaningful sustainable operator and ownership models that are in conformity with German non-profit law. In order to clarify new models, lengthy arrangements with the tax office are required, as well as an enormous financial commitment as regards legal and consulting fees. If one considers that, according to the 2017 Foundation Report published by the Association of German Foundations, "[Development Cooperation: How Foundations Work Worldwide](#)", more than 50 percent of foundations with the statutory purpose of development cooperation spend less than 50,000 euros annually on their projects, such costs are not possible for them.

In addition, in a context of many financially weak but operationally competent foundations it is important that the conditions of BMZ-funded projects allows for flexibility in the course of the project, and for interdisciplinary cooperation.

**What must happen for foundations to show more commitment to the SDGs?**

For the work in the field of international cooperation, it is important to be able to establish new and sustainable operator and owner models within the framework of the law on non-profit organisations. It would also be helpful to establish the structures and clear framework conditions for cooperation with the BMZ. The global goals can only be achieved sustainably if there is sufficient freedom in the framework conditions for the international activities of foundations, and if the high degree of combinability of the individual SDGs is taken into account.

## **Dreilinden – Gesellschaft für gemeinnütziges Privatkapital mbH (Dreilinden – society for non-profit private capital with limited liability)**



Foto: No Tengo Miedo

## **SDGs + LGBTIQ = leaving no one behind**

*"There are an infinite number of big and meaningful tasks to be supported. The SDGs help to provide an overview and can help us work together better. This view is not north-south, but global. The work here in Germany looks at the SDGs from an international perspective. This can inspire new alliances, forums and communication.*

*Pragmatically, foundations should always ensure that they provide the greatest possible social added value. For foundations in a relatively well-off environment, this means proactively initiating new cooperation and thus opening up new potential for achieving the SDGs: Are there institutions in regions where achieving these goals is a more distant prospect? Do they have the same development goals as we do? Do they need us as partners?"*

Ise Bosch, Managing Director of Dreilinden – Gesellschaft für gemeinnütziges Privatkapital mbH

## Approach

### Rights of women, girls and LGBTIQ persons

Dreilinden founder Ise Bosch began her work to strengthen the rights of women, girls and lesbian, gay, bi, trans, inter, and queer (LGBTIQ) persons over 15 years ago, and she founded Dreilinden – a society for non-profit private capital with limited liability (in German: Gesellschaft für gemeinnütziges Privatkapital mbH) in 2016 with 40 million euros. She chose the non-profit GmbH as the appropriate legal form, in order to break new ground in SDGs-compliant capital investment and in the promotion of people.

Dreilinden assumes that societies are more human and are stronger when gender roles are less binary and less hierarchical. Therefore, Dreilinden promotes the social acceptance of gender and sexual diversity. LGBTIQ people, as part of the population, are affected by all SDGs-related issues, and lesbians, trans- and inter-women are women.

*“SDGs turn the world of progress upside down. It is not those who are already ahead that should be seen and strengthened. Instead, the focus should first be on those who are most excluded and marginalised. Their dignity should be the measure of progress. 193 countries have committed themselves to not leave anyone behind.”*

Ise Bosch, Managing Director of Dreilinden – society for non-profit private capital with limited liability

The work of Dreilinden touches strongly on Goal 10 of the SDGs: it is about the unequal position of those who are in the assumed mainstream of a society as against those who experience exclusion due to various characteristics: on the basis of their skin colour, their sexual orientation, their ethnicity or their physical condition.

Thus, Dreilinden works with a holistic approach of supporting (grant making) and investment (impact investing). Within the framework of its grants Dreilinden always seeks out the interface of various grounds for exclusion (intersectionality) and strengthens the self-organisation and self-determination of those affected. In general, two-thirds of its funds go to work in the Global South.

### New approaches to projects and to investment strategies

Dreilinden is always on the lookout for new ways to provide sustainable financing – especially from the point of view of leaving no one behind. For example, Dreilinden has tried out a new strategy of providing “Property Purchase Grants”. Three organisations in Uganda, Zimbabwe and Bulgaria were supported in buying their own properties. Dreilinden sees this as an investment in the sustainability, stability and security of the organisations.

*“The SDGs are a matter of the international community’s self-conception. Whether and to what extent foundations in Germany adopt the objectives of the SDGs as guidelines for their work first has to be evaluated – and also the question of whether foundations work towards the implementation of the SDGs or whether their work is effective in terms of these standards.”*

Claudia Bollwinkel, Senior Programme Adviser at Dreilinden – society for non-profit private capital with limited liability

### Dialogue on the future of philanthropy

With the new foundation initiative #TrustPowerEffect (in German: [#VertrauenMachtWirkung](#)), Dreilinden wants to shape the future of philanthropy far beyond its own organisation. This is

also about our fundamental goals: to initiate and sustainably create change, to strengthen transformative endowment and to arrange with the people who are supported so that they participate in creating the promotion and financing programmes. With this initiative, Dreilinden aims to increase transparency, participation, diversity and gender equality in the philanthropy sector.

**The aim: to further strengthen impact**

Dreilinden continues to pursue the goal of “deepening impact”. Over the next five years, Dreilinden wants to move at least 10 million euros in funding, together with impact investments amounting to a further 10 million euros. The Dreilinden team has grown to include two experts, and more people are working with service contracts. The management is still with Ise Bosch, who works on a voluntary basis.

## Extracts from the statutes

The Dreilinden – society for non-profit private capital with limited liability pursues the approach of “mission” or “impact” investing: in addition to a steady return, the investment itself should support the organisation’s specific funding goals through targeted investments.

### Dreilinden’s guidelines

#### Investments are possible in the following investments:

- sustainable stocks and bonds
- sustainable property funds

#### Impact investments or loans are possible in the following areas:

- high-quality microfinance funds, funds for small and medium-sized enterprises in developing countries
- socially oriented direct investment funds based in developing countries
- socially oriented direct investment in developing countries

Dreilinden attaches importance to taking gender-specific criteria into account.

#### For investments this means:

- consideration of all aspects that are particularly relevant for women in the areas of work–life balance, social standards of suppliers and gender justice

#### In the area of impact investments this means:

- engaging in impact investments with social impact for women in developing countries
- entering into appropriate and long-term investment partnerships for direct investment

Dreilinden is currently building up a portfolio of LGBTQI-specific impact investments (Queer Impact Investments).

#### Our publications on *Medium*

- [“The queer impact investment universe”](#)
- [“Beyond gender lens investing”](#)

In addition, the [Criterion Institute](#) is currently preparing a White Paper on “Rainbow Lens Investing” on our behalf.

[Here](#) you will find further information on the investment strategy and the current portfolio of Dreilinden.

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

“Leave no one behind” is THE rationale for philanthropic engagement, both transformative philanthropy and charitable giving.

### **How many resources do you devote to your SDGs-related work?**

The entire commitment of Dreilinden – society for non-profit private capital with limited liability is geared towards sustainability. In 2019, the total funding amounted to over 2 million euros.

### **What impact have you been able to achieve?**

More than four-fifths of those supported by Dreilinden say that with the money from Dreilinden they were able to do work that had not been done before. 86 percent report that the funding has led to a strengthening of their organisation that remains noticeable.

Dreilinden is also campaigning for German development cooperation institutions to give more money to work with LGBTI persons in the Global South and East. This is a long-term process that does not produce quick results.

### **What are your most important experiences?**

Our central lesson learned is that trust pays off. Transformative philanthropy does not work without a good knowledge of the topic being promoted and without personal contacts and relationships with the people who are working on the issue. We need more institutions in which people with lived experience set the course.

### **What are the obstacles for foundations in their commitment to the SDGs?**

The language of the SDGs is a conceptual obstacle. Many foundations already work in accordance with the demands of the SDGs but they do not see and call it that way. The SDGs also apply to Germany: it can't just be an analysis of the money that flows outside – the question is also “what is happening here in Germany in the sense of ‘Leave no one behind?’”

### **What must happen so that foundations show more commitment to the SDGs?**

A linguistic or communicative bridge to “humanitarian” or “charitable” work would have to be built – both for international work and for the application of the SDGs to work in Germany.

## Else Kröner-Fresenius-Stiftung (Else Kröner-Fresenius Foundation)



Foto: EKFS Simone Utler

### The role of funding conditions for the SDGs

*“Foundations can encourage their applicants to participate in achieving the SDGs through the funding conditions they apply. This will also increase the degree of awareness of the SDGs among applicants.”*

Dr. Judith von Heusinger, Head of the Medical–Humanitarian Development Cooperation Funding Area (Humanitarian Funding) at the Else Kröner-Fresenius-Stiftung (Foundation)



## Approach

### From health care to sustainability

A lack of health care undermines any commitment to a sustainable and just world. For this reason, the Else Kröner-Fresenius-Stiftung (EKFS) builds medical infrastructure in developing countries and trains local specialists.

The importance of basic medical care is best illustrated by an example from Ethiopia. Although a woman was elected to head the country's government for the first time in 2018, the health of Ethiopian women is still poor. For example, the care of pregnant women and the supervision of births in public hospitals is inadequate. The medical quality is inadequate, but there is also a lack of emphatic and respectful treatment for expectant mothers. This is aggravated by the fact that many young women suffer from diseases of the pelvic floor. The reasons for this are chronic malnutrition, many – and above all very early – pregnancies, and heavy physical work from childhood on. Modern clinical diagnostics and the corresponding treatment methods are – if they exist at all – only rudimentary. In order to improve women's health and gynaecological care in Ethiopian hospitals, EKFS has supported the establishment of two training centres for faetomaternal health since May 2018, initiated by the Eichsfeld Clinic. The aim is to establish sustainable urogynaecological care locally and regionally in the long term and to train the next generation of gynaecologists.

*“The sustainable impact of development policy projects is a particular concern of EKFS. The foundation recently launched a special call for proposals with a focus on the long term. The projects that win the special call for proposals are to be transferred to national structures after the end of funding, and continued independently by partners in the project country.”*

Dr. Judith von Heusinger, Head of the Medical-humanitarian Development Cooperation funding area (humanitarian funding) at the Else Kröner-Fresenius-Stiftung (Foundation)

### Local expertise for expectant mothers

This example makes the foundation's approach clear: the aim of the foundation's work in the medical-humanitarian field is to improve the health care of people in developing countries in a sustainable manner. In this funding line, EKFS provides direct medical aid for patients and promotes measures to improve medical infrastructure. As a special focus, it supports programmes for the training and further education of health professionals, such as doctors, midwives, nurses and village health workers.

In the long term, the projects are to be continued by the local experts themselves. To this end, it is essential to create an adequate local environment and incentives to prevent a brain drain. This is done by improving the local medical infrastructure, creating local networks and cooperating with clinics, universities, commercial enterprises and politicians. Special emphasis is placed on involving local partners in project planning and implementation.

In addition, subsidies are awarded in special calls for proposals on selected topics. Once a year, the Else Kröner-Fresenius Prize for Medical Development Cooperation is awarded, with a value of 100,000 euros.

## Building capacity

Medical “capacity building” is promoted at all levels of the health care system. In this way, the foundation wants to help people to help themselves, and thus make a sustainable contribution to improving the medical situation on site. The focus of the support is on medical education and training – from health workers and midwives in rural areas to university lecturers and medical specialists. In the long term the projects are to be continued by the local nurses and doctors themselves. To this end, it is essential to create an adequate environment and incentives on site to prevent a brain drain in the long term: by improving the local medical infrastructure, creating local networks, cooperating with clinics, universities, business enterprises and politics. Special emphasis is placed on the involvement of local partners in project planning and implementation. In this way, the aim is for the funded projects to achieve the most sustainable effects possible.

Read more at: <https://www.ekfs.de/humanitaere-foerderung/foerderlinien/regulaere-foerderlinie>

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

EKFS supports project partners with its humanitarian funding programmes so that they can implement projects that contribute to the fulfilment of the SDGs. The contribution to achieving the SDGs is made through targeted project funding.

### **How does your foundation integrate the SDGs into its work?**

The application guidelines oblige applicants to reflect exactly which SDGs (including the sub-goals) they wish to contribute to with their project. Once they have been approved for funding, they are also asked, as part of project monitoring, which indicators they use to measure their success and what impact they have achieved with the development policy measures.

### **What impact does EKFS achieve?**

EKFS aims to achieve three things through its commitment in developing countries worldwide: to help as many patients as possible directly on site; to train as many qualified professionals as possible; and to create an environment that encourages them to stay in their country.

The foundation measures the success of the individual project sponsorships through interim and final reports. In addition, an external evaluation team has been commissioned for the Clinic Partnerships funding line, which is co-financed by EKFS and BMZ, and will present initial results on the impact of the entire funding line in 2020.

### **What are your most important experiences?**

It is very costly (financially and also in terms of time) for foundations to quantitatively measure their contribution to the SDGs. For a full impact measurement of entire funding programmes with many project partners, extensive personnel capacities must be made available. In addition, foundations may not see measuring their contribution to the SDGs, and making this contribution transparent, as a necessary, or even useful, activity, as the fulfilment of the foundation's purpose is often the main focus.

### **How many resources do you deploy for your SDGs-relevant work?**

At present, EKFS's humanitarian funding area provides 12 million euros annually to achieving the SDGs.

### **What are the obstacles for foundations in their commitment to the SDGs?**

For the work of a foundation, the fulfilment of the foundation's purpose takes the very first place. EKFS is committed to this and to preserving the memory of its founder, Mrs. Else Kröner. In this respect, the foundation is committed to those SDGs that are compatible with the foundation's purpose. The challenge for foundations can therefore be to reconcile the purpose of the foundation and the SDGs in their work.

### **What needs to happen for foundations to show more commitment to the SDGs?**

The level of awareness of the SDGs among German foundations is still quite low. The process initiated by the Association of German Foundations to address the SDGs will hopefully help many foundations to take a closer look at the topic and bring their funding programmes into line with the SDGs.

## filia.die frauenstiftung (filia.the women's foundation)



Foto: filia Archiv

### **No sustainable development without women and participation**

*“Let those who are affected decide: filia’s girls’ advisory board has been working so successfully since 2012 that the foundation will now also set up an advisory board by and for refugee women\*. Participatory support structures create the basis for all those involved to provide fairer and more needs-oriented support. Equality also means access to decision-making power. Again and again, the girls\* and young women\* on the advisory board check whether the concept and the implementation of the projects have really been shaped and implemented by girls\* in a self-determined way.”*

Katrin Wolf, Deputy Managing Director and Public Relations at filia.die frauenstiftung

## Approach

### Promoting gender equality in the long term

Gender justice does not come about of its own accord: patriarchal power structures and associated cultural attributions are too entrenched. Since its establishment, filia.die frauenstiftung has taken a strategic approach, with the following steps being particularly important:

1. filia was set up as a community foundation so that as many people as possible could participate.
2. Central and Eastern Europe was identified as the main region for support, since some developments in these regions have been to the detriment of women's rights.
3. filia has joined the Prospera International Network of Women's Foundations.
4. From the very beginning, the following rule has been applied: capital is invested in such a way that it does not conflict with the goals and mission of the foundation.

In order to safeguard this last point, an investment committee was formed, consisting of the managing director, a woman member of the board, selected bankers and a founding benefactor. This committee identifies investments that meet certain sustainability criteria.

### Present

70 donors had invested in the foundation's capital by the end of 2019. Since the financial crisis, however, the foundation has relied primarily on donations and regular funding. In addition, the sources of funds have been diversified and new cooperations with companies, other foundations and public institutions have been entered into. The reason for this is obvious: sustainable sponsorship also means long-term support for the partners. However, since the return on investment alone is no longer sufficient, new cooperations were entered into to finance the work of the foundation.

For filia, sustainable support also means working across generations. In 2012, the Girls' Empowerment Programme was set up as a targeted investment in the next generation. At the same time, in the present, girls and young women on the Girls' Advisory Board decide on the allocation of funding in Germany, which now amounts to over 80,000 euros per year, and publicly represent their concerns whenever the opportunity arises.

*"It goes without saying that filia invests sustainably. But we would like to see many more gender-related criteria in investment strategies: What do management structures and working conditions in a company look like? There is still plenty of room for improvement."*

Sonja Schelper, Managing Director, filia.die frauenstiftung

### Future

Reactionary forces, anti-feminist groups and anti-democratic governments have occupied social spaces in Europe and beyond and are working to defame and reverse feminist achievements. Together with women's foundations from Europe and Latin America, filia is developing activities and campaigns to push back against these tendencies.

Climate change and refugee movements are challenges that might initially seem very big for a small foundation. Nevertheless, in our projects and programmes we focus on a participatory approach, in that refugee women decide on projects by and for refugee women and girls.

*“During an advisory board weekend of the foundation I learned to form my own opinion and above all to represent it. Due to the high visibility I am particularly proud of my work and the projects I support.”*

Maya Marie N., 20 years old, Girls’ Advisory Board

Much has been achieved, but there is still a long and difficult road ahead. When even in rich democratic Germany a woman is murdered every third day by her partner, when the gender pay gap is only slowly closing and when poverty in old age is mainly female – to name but a few aspects – then we get an idea of the tasks that lie ahead. Only together are we strong.

Note on the use of the character \* for women-specific terms in the German language version of this text: woman here means all people who identify themselves as women or live as women. Thus, the term should apply to trans people inclusively.

## Extracts of the statutes

### Preamble

We, the founders of filia, have the vision of a just, dignified and diverse world, to which women have a decisive contribution to make. It is in our interest that women and girls all over the world should have better opportunities and that they should be able to shape their lives in a self-determined way.

(...)

We feel a special obligation to women who are subject to discrimination not only because of their gender, but also because of their skin colour, origin or sexual orientation.

### § 2 Purpose of the foundation

(1) The purpose of the foundation is to promote equality between women and men in accordance with the Basic Law, development aid and vocational training and civic education and charitable purposes.

(2) The purpose of the statutes is particularly realised through the active promotion of women and girls in society.

### Strategic Plan 2017–2021

Women make up half of the world population. To this day, in some countries – including Central and Eastern Europe (CEE) – they are again increasingly being denied (or seeing made more difficult) participation, equal rights and access to resources, and are exposed to gender-specific and domestic violence.

filia.die frauenstiftung was founded as a platform for the empowerment of women and girls. As a promoter and advocate, we support women and girls worldwide in implementing their ideas and projects aimed at social change. Appreciation of the experiences and approaches of women and girls is just as important as working together in partnership and making their successes visible.

### Our mission

As a foundation, we see our task as providing and transforming funds into activities by women and girls for women and girls.

The complete mission can be found here: <https://www.filia-frauenstiftung.de/wir-sind-filia/strategischer-plan-2017-2021.html>

### Investment strategy

filia.die frauenstiftung is committed to social justice for girls and women worldwide. It does this through its promotional activities and it strives to ensure that the investment of the foundation's capital also serves this goal or at least does not conflict with it.

The complete investment strategy can be found here: <https://www.filia-frauenstiftung.de/wir-sind-filia/nachhaltige-anlagestrategie.html>

## Experiences

### What role do foundations play in the achievement of the SDGs?

We cannot speak for everyone, but women's foundations, which are also networked worldwide, represent a crucial resource for improving gender justice. They invest directly in grassroots groups and the women's movement. filia has been a member of this network since its foundation and together we are implementing SDG 5 Gender Justice, which is closely linked to the other SDGs.

Within the foundation landscape in Germany there could – in our opinion – be much more synergy effects, if the foundations worked together more and looked more closely at whom they are giving their support, who sits on the governing bodies, and how they can take into account the everyday lives of women.

### How many resources do you devote to your SDGs-related work?

Since its foundation, filia has been committed to implementing equal rights and self-determination for women and girls worldwide. All donations and grants from various sources of funds (corporate cooperations, public funds, other foundations) contribute to this goal. Over the past 18 years, filia has supported more than 400 projects in 45 countries.

### What impact have you been able to achieve?

filia has two main focuses: participation and freedom from violence. We also deal with the effects of climate change, especially with the resulting flight of women.

filia supported the [MONES](#) women's foundation from Mongolia, for example, in dealing with the effects of climate change on women. Now the Mongolian Ministry of the Environment has approached MONES as an expert on gender-sensitive promotion and other institutions are also incorporating their expertise on gender justice in decision-making.

Another example: in several countries in the Caucasus and also in South Africa, filia has supported campaigns against domestic violence and for the recognition of murders of lesbian women as "hate crimes". This makes it clear that these are not personal issues or fates. In this way – slowly and step by step – a rethink is taking place.

### What are your most important experiences?

Foundations should support change, i.e. promote projects that seek to bring about structural change. To do this it helps to look for allies and, if possible, to work together over several years, to build trust. And it is very important to learn from failures.

### What are the obstacles for foundations in their commitment to the SDGs?

Although the topic of gender justice is on everyone's lips, we as a foundation have a hard time getting into the media and showing the successes, not just the victim perspective. The mainstream has not taken up the sustainability goals. We point this out time and again: The realisation of gender justice is not a "can" but a "must". The international community has committed itself to this. Another obstacle is that anti-feminism is blooming wildly on the net and elsewhere.

### What must happen for foundations to show more commitment to the SDGs?

To invoke it. Over and over again. A constant drip wears away the stone, or rather: only with persistence, patience, trust and solidarity can we achieve the SDGs together. They are a tool,



nothing more, but nothing less. We notice it every day: the world has become smaller and (almost) everything is connected.

## Georg Kraus Stiftung (Georg Kraus Foundation)



Foto: Georg Kraus Stiftung

### **An expectation that funded projects will be sustainable**

*“We expect the projects we support to be sustainable, not only in the sense of being designed for the future, but also in connection with the necessary learning processes. Our demands on the project partners are high: the requirement is that we achieve mutual understanding and an increase in knowledge of the interrelationships of the SDGs through educational impetus in our country.”*

Erich G. Fritz, Chairman of the Board of the Georg Kraus Foundation

## Approach

### Promoting responsibility and giving through travel

Wikinger Reisen GmbH is now in its third generation of management within the Kraus family and today combines its tradition of giving for sustainability with new impulses. The company's contribution to the foundation's work and the sustainability-oriented projects that are implemented as a result is seen as part of the company's corporate social responsibility.

Since 1961, Hans-Georg and Anna Kraus have been involved in organising trips for young people. Based on this work, the Wikinger Reisen GmbH was founded in 1971, specialising in travel in small groups and communities and direct encounters with the people and landscapes of the countries visited. Hans-Georg Kraus emphasised how the situation of the population in different countries was always close to his heart and he therefore saw it as his special task to ensure that both Wikinger Reisen GmbH and the travellers involved support people on the spot.

*"The foundation has linked its development cooperation work with the SDGs and defined the fields that can be accentuated from the work done so far."*

Erich G. Fritz, Chairman of the Board of the Georg Kraus Stiftung

It was therefore almost a self-evident step that employees and travel participants would, in 1985, found the Gesellschaft zur Förderung konkreter Entwicklungsprojekte e. V. (GFE) (in English: Society for the Promotion of Concrete Development Projects), and the Kraus couple became additionally involved from 1996 onwards through the newly established Georg Kraus Stiftung, named after the founder's father. The aim was, on the one hand, to promote small development projects, focusing on education, children and women, and, on the other hand, to promote social projects in Europe, with a focus on enabling older people to live in the community. Since its foundation, the Georg Kraus Stiftung has held a share of 20 percent in Wikinger Reisen GmbH, and over the years numerous endowments have been made and donations have been acquired.

*"In its 2018 annual report, the Georg Kraus Foundation focused on the SDGs and called the UN's sustainability goals a 'challenge for charitable work'."*

Erich G. Fritz, Chairman of the Board of the Georg Kraus Stiftung

Today, the foundation works in over 25 countries in Africa, Asia and Latin America, as well as in Europe. It was able to support over 50 projects with half a million euros in 2019. Wikinger Reisen GmbH is now in its third generation of management within the Kraus family by Janek Kraus, as managing director. The focus of the foundation has now broadened: it seeks to support where there is need, regardless of whether Wikinger Reisen GmbH carries out trips to these countries or not. What has remained unchanged, however, is the approach of not supporting large projects, but rather many small projects.

As early as 2017 the foundation reflected on the challenges of the SDGs for charitable work, and how it can contribute to achieving the goals. Several events were organised for this purpose and the 2017 annual report took up the topic once again. As a result, the foundation's work is now consistently organised along the seven SDGs on the topics of high-quality education (4), gender equality (5), clean water and sanitation (6), affordable and clean energy (7), decent work and economic growth (8), climate protection measures (13) and partnerships to achieve the goals (17).

*“The reciprocal process of projects that appear to make sense in isolation and reflecting on how they fit in with the requirements of the other SDGs is a challenge that cannot be achieved without effort and without impositions [in German: Zumutungen].”*

Erich G. Fritz, Chairman of the Board of the Georg Kraus Stiftung

At the end of 2019 the competition for the First School Prize of the Georg Kraus Stiftung was announced under the patronage of the Arnsberg District President. The motto is “Be genius – think global!” In this way, the foundation is hoping to interest pupils in the topic of the SDGs and to promote the assumption of social and ecological responsibility. All schools from the administrative district of Arnsberg are eligible to participate. The award ceremony is scheduled for the second quarter of 2020.

## **Network partners**

The Georg Kraus Stiftung attaches particular importance to partnerships. It regards the non-governmental organisations it supports as network partners and organises annual network conferences to provide the opportunity to receive feedback on its work, to connect partners with each other and to learn from each other.

The foundation currently works with 44 network partners.

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

In implementing the foundation's goals we can raise awareness of the interrelationships and increase sensitivity to the individual goals and the reversible perspectives between countries of the North and the South.

### **How many resources do you devote to your SDGs-related work?**

In 2019 we have used our resources – about 750,000 euros – for SDGs-relevant activities.

### **What effect has been achieved?**

The Georg Kraus Stiftung supports small projects that are intended to benefit people directly and guarantees that 100 percent of the donations go directly to the projects. The effects achieved are regularly published in the newsletter *Stiftung Aktuell*. For example, the last [newsletter from autumn 2019](#) reports on a meeting place for people with disabilities in Peru, school fees and warm meals for children in care in Kenya, and help after the earthquake in Nepal.

### **What are your most important experiences?**

Most of our projects serve to promote the education and training (SDG 4) of disadvantaged children and young people in countries of the Global South. In doing so, we attach great importance to the fact that the project partners and operators of the projects also keep the other main objectives in mind and, if possible, find solutions that take into account the other, equally important, SDGs. We spend a lot of money on consulting services and demand information on sustainability issues in project applications. The provision of financial resources will only be approved if the requirements are met and their subsequent proof is plausible.

### **What are the obstacles for foundations in their commitment to the SDGs?**

There are none, because the demands of the SDGs do not require a reinvention of the foundation's work, but only subject it to a further meaningful standard, which at the same time leads to the most rational assessment possible being adhered to when examining projects.

### **What must happen for foundations to show more commitment to the SDGs?**

The topic of the SDGs, and the importance of the associated requirements for reviewing one's own location and actions, are still not widely understood. Therefore, the most important thing is the constant examination of interactions and a clear presentation of the necessity for this. Only committed people can help, not new instruments.



## Heinz Sielmann Foundation



Foto: Menschen für Menschen (MiM)

### Partnerships and learning as equals pays off

*“It can be difficult to consider the 17 SDGs in an all-encompassing and equal manner and they have to be learned. I often hear: ‘It is not possible to achieve all the goals equally.’ Especially in the area of conflict between nature conservation and social development, the interests of ecology and of the economy often seem to be incompatible. And this may be true at first glance, given the everyday hurdles, structures and time pressure. At second glance, however, many instruments and holistic approaches to integrating all interests are already available and are already being implemented elsewhere. So it pays to give special weight to the ultimate goal for sustainable development – partnerships – and to learn and benefit from others and with others at eye level.”*

Natalie Klein, International Cooperation Officer at the Heinz Sielmann Stiftung

## Approach

### Nature conservation for sustainable development

The Heinz Sielmann Foundation has been working in nature conservation throughout Germany for more than 25 years. Since its establishment, the foundation has thus made national contributions to the achievement of the SDGs, primarily to Goal 15 – Life on Land. The foundation thus contributes to the achievement of the SDGs in a variety of ways (in line with the 17 SDGs, which are to be understood in an integrative way): environmental education, sustainable consumption, resource efficiency and ecological agriculture are topics the foundation engages with in its daily work, as well as operational and economic measures to lay the foundation for a sustainable foundation culture. The foundation is always self-critical in this respect, as the transformation process towards sustainable action and promotion is far from complete.

*“As charitable foundations, we are called upon to contribute to the necessary change in behaviour, because let us not delude ourselves: common consumer behaviour is structurally opposed to achieving the SDGs.”*

Natalie Klein, International Cooperation Officer at the Heinz Sielmann Stiftung

For example, the Heinz Sielmann Foundation has published a sustainability report twice since 2016 in accordance with the standards of the SDGs and the guidelines of the Global Reporting Initiative (GRI Standard). In addition to public transparency, this provides the foundation with an instrument that enables it to monitor the foundation’s progress towards a comprehensive adherence to principles in accordance with sustainability in all areas of activity. The foundation has clearly shown the connection between its activities and the 17 goals in a brochure.

### Biodiversity and climate protection in Uganda and Ethiopia

Since 2018, the Heinz Sielmann Foundation has also had an international orientation. The reason for this move was to also meet its global responsibility. It promotes actors in the Global South who need financial support for their conservation efforts.

Thus, the Heinz Sielmann Foundation is involved as a cooperation partner in Uganda and Ethiopia. Here it focuses on the topic of reforestation, which it sees as a key function for the achievement of several of the SDGs: above all, life on land, climate protection and poverty. After all, intact forest ecosystems not only serve to preserve biological diversity, soil fertility and improve the water balance, they also offer the potential to halt erosion and landscape degradation. They can also act as a climate protection measure and lay the foundations for local adaptation to climate change. At the same time, the above-mentioned impacts are also related to the solution of certain socio-economic challenges, such as poverty and food insecurity – for example, when income-generating measures are implemented in conjunction with agroforestry approaches.

*“The simple, straightforward solutions are often more convenient and more cost-effective in the short term.”*

Natalie Klein, International Cooperation Officer at the Heinz Sielmann Stiftung

With this approach, the Heinz Sielmann Foundation supports an ambitious local non-governmental organisation in Uganda that is resolutely opposed to the loss of intact forests. The Rakai Environmental Conservation Programme (RECO), founded in 2011 by inhabitants of Rakai District in the south of the country, is committed to restoring, protecting and making sustainable use of the natural resource of forests in extremely degraded areas. In this way,



RECO makes a concrete contribution to preserving local biological diversity for future generations. The integrated development concept applied in this approach also includes educational events on nature conservation, sustainable land use and biodiversity. The events are held in schools and extracurricular venues and raise awareness of, and commitment to, locally adapted environmental protection.

The Heinz Sielmann Foundation also cooperates with the conceptually similarly oriented German foundation Menschen für Menschen (in English: People for People), and with communities in Ethiopia. For example, a joint reforestation project in the South Wollo Zone in the state of Amhara has been supported since 2017. As part of an integrated development project, valuable forest landscapes are being restored by terracing severely degraded slopes and then planting trees. The surrounding residents recognise the added value of these reforestation and resource protection measures and monitor their protection in the long term. In cooperation with the University of Addis Ababa, the Heinz Sielmann Foundation is carrying out accompanying biodiversity monitoring on the areas from 2017 to 2021 to evaluate the success of the measures and to gain important insights for follow-up projects.

*“For a serious implementation of the SDGs I believe the sustainable impact of one’s own measures must be regularly questioned and synergy effects through cooperation must be sought.”*

Natalie Klein, International Cooperation Officer at the Heinz Sielmann Stiftung

In addition to local projects, the Heinz Sielmann Foundation participates in initiatives at the international level, where the foundation networks with cooperation partners in order to promote necessary synergies and gain political support for the implementation of its projects. Since 2018, the Heinz Sielmann Foundation has been the technical partner of the African Forest Landscape Restoration Initiative (AFR 100) and a founding member of the foundation platform Foundations 20 (F20).

The goal of AFR 100 is to restore 100 million hectares of forest in Africa by 2030. The initiative was launched in 2015 by a group of African nations and technical partners on the occasion of the negotiations for the Paris Climate Convention.

The F20 platform is an association of more than 60 foundations and philanthropic organisations from 21 countries. The aim of the platform is to further increase the momentum for the implementation of Agenda 2030, with its 17 SDGs, and the Paris Climate Convention, and to build bridges between the various actors, including the private and financial sectors, the political arena and civil society. In doing so, F20 highlights the strong role and enormous potential of civil society organisations in the process of transforming our world towards sustainable development. As an alliance, F20 uses its political weight and its ability to act as a corrective to G20 processes in the implementation of Agenda 2030.

## Responsibility report

In 2015 and 2018, the Heinz Sielmann Foundation published sustainability reports based on the GRI Standard and issued a declaration on the German Sustainability Code (DNK), which was drawn up by the German Council for Sustainable Development.

Listed companies with more than 500 employees must report according to the GRI Standard. The Heinz Sielmann Foundation does this voluntarily because it wants to systematically show what the foundation does for sustainability within the framework of generally applicable guidelines.

“I am committed to complete transparency and am certain that sustainability reporting, even if it is not mandatory in the non-profit sector, promotes trust among donors and sponsors, and thus strengthens civil society as a whole,” explains Michael Beier, Managing Director of the Heinz Sielmann Foundation.

Sustainability reports of the Heinz Sielmann Foundation:

- [Sustainability Report 2018](#)
- [Sustainability Report 2015](#)

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

Foundations are a part of charitable work. Since the United Nations Conference on the Environment and Development in Rio in 1992, at the latest, every charitable commitment has also involved a commitment to the principles of sustainability, including that of foundations.

The SDGs are the current agenda for ensuring sustainable development worldwide and give concrete expression to these principles. They are formulated in an integrative manner and represent a kind of guideline that has been given to us by representatives of the international community. They thus remind us that in order to have a sustainable impact, we must also think sustainably in all of our operational activities.

Foundations play a special role in the achievement of the SDGs and in charitable work in general: their work provides a living example of how these principles can be lived and communicated. Last but not least, their work can also be used to initiate political action.

### **How many resources do you devote to your SDGs-relevant work?**

In accordance with its statutes, the foundation's entire income is used for SDGs-relevant work, but especially for SDG 15. In 2018 this amounted to 11.47 million euros. Of this amount, 2.7 million euros was implemented directly in projects, 2.1 million euros through personnel work, with the remaining half of the total income being divided between fundraising (at 2.1 million euros) and operating expenses, depreciation and materials costs. The administration and advertising costs of the Heinz Sielmann Foundation amounted to 24.7 percent, which is in line with the specifications for the donation seal of the German Central Institute for Social Affairs, which is borne by the foundation.

### **What effects have been achieved?**

The effects of the Heinz Sielmann Foundation, which has been in existence for 25 years, correspond to those of the foundation's objectives: on the one hand, the foundation's measures preserve still existing and ecologically functioning habitats; on the other hand, it tries to restore already lost or even completely degraded landscapes and ecosystem types. The measures thus all follow the foundation's objective of promoting biodiversity and species diversity. However, nothing can survive in the long term if the social component is not also considered. The foundation therefore always attaches particular importance to accompanying environmental education, especially for the target group of children and young people. Furthermore, it always works with stakeholders in its projects and natural landscapes on a voluntary basis.

### **What are the most important experiences?**

No matter which SDG one works towards – poverty, education, environment, etc. – the sustainability of the activities remains questionable if they are not part of a cross-sectoral and holistic concept, and if the responsible actors do not take the trouble to change perspectives and act in the long term. Integrative concepts and approaches are coordination- and labour-intensive, and therefore perhaps somewhat slower in implementation, but they are also more effective in the long term.

### **What are the obstacles for a greater engagement with the SDGs by foundations?**

We ourselves are the biggest obstacle, because we ourselves are often not in a position to rethink our daily procedures and our work, and to change our daily actions. The ability to think

in a cross-sectoral and integrative way is also not a matter of course and must be learned and sought. We often remain in line functions and focus on our sectoral interests, our one-sided lobbying. Foundations are no less immune to this than all other forms of organisation and actors.

SDG 17 Partnership and Cooperation is of particular relevance here in order to tackle the internal obstacles, and is particularly valuable in international work in order to structurally permit greater commitment at eye level.

### **What must happen for foundations to show more commitment to the SDGs?**

I think it is undisputed that foundations show a diverse commitment to the SDGs. Perhaps, however, they may lack awareness of, and links to, the SDGs here and there – as is also the case in many other parts of society. So one could offer internal SDGs workshops for capacity building in one's own institution, and enter into – perhaps controversial – discussions about what action is necessary for the improvement of one's own action which is always worthy to be improved.

First of all, an internal foundation and a comprehensive understanding are needed because the concept of the SDGs is unfortunately still predominantly rooted in the realm of international cooperation work. Thus, the foundation's internal measures must first be designed accordingly, and then the outwardly directed, almost "automatic", measures will follow.

The explicit, conscious positioning of a foundation could also strengthen the sustainable effect and create a multiplier effect. Foundations and their commitment to the SDGs could thus gain from self-reflection, and thereby implement the principles of sustainability more comprehensively – and at all levels.

One effective measure could also be the introduction of a mandatory disclosure requirement for foundations, together with a sustainability report, as is already mandatory for businesses throughout Europe. This could be applied in the course of the current reform of the German Government's foundation law.

## Maecenata Foundation



Foto: Maecenata Stiftung

### A new basis for action

*“In recent years, many funding foundations have developed extensive sets of rules for themselves and their funding measures. More and more also require their project partners to implement gender mainstreaming, data protection, compliance or child protection regulations. Transparency and public accountability have also improved considerably in recent years. Foundations can continue along this path by developing guidelines for the implementation of the SDGs and making this a requirement for their partners as well.”*

Rupert Graf Strachwitz, Chairman of the Board of Directors of the Maecenata Foundation and Director of the Maecenata Institute

## Approach

### The SDGs in the Maecenata Foundation

The German Government was one of the first countries to decide to implement the SDGs, in 2016. At that time, Stephanie Wahl, member of the foundation's board, suggested that the Maecenata Foundation should look into the SDGs. In the same year, Goals 16 and 17 were included in the foundation's guiding principles.

First of all, the SDGs are reflected in our work in a very practical way. At events and also in our daily routine we avoid rubbish and waste of paper. We buy organic food, drinks in glass bottles and offer oat milk for coffee as an alternative to cow's milk. We get to work by public transport or by bicycle. By aligning our activities with the SDGs, we constantly question how we can influence sustainable development through research and personal action.

*"Fridays for Future shows us what power can come from civil society. No wonder that states are increasingly afraid of losing their power and pull out all the stops to maintain it. Through carrot and stick, through financial control, laws and administrative measures, but also through campaigns and defamation, they try to pressure, restrict or channel the scope of action of civil society. Shrinking civic space has become a worldwide phenomenon."*

Rupert Graf Strachwitz, Chairman of the Board of Directors of the Maecenata Foundation and Director of the Maecenata Institute

The foundation sees itself primarily as a think tank for civil society. It is therefore its task to sensitise others to the issue of sustainable development when implementing the SDGs. Citizens, members and employees of parliament and government, as well as broad sections of organised civil society, are not familiar with the contents of the SDGs, or are insufficiently familiar with them. There has rarely been any translation of the content into people's living environments – either literally or figuratively. The foundation would like to change this and support civil society in its efforts to influence the government and parliament, and urge them to implement the SDGs.

In order to fill its guiding principles for SDGs 16 and 17 with life, the foundation invited experts to a colloquium in July 2018. The guiding question was what a small, proactive foundation researching civil society issues can contribute to the SDGs, and how it can implement them in its own actions. The colloquium was attended by Rolf Alter (then at the OECD), Peter Conze (Transparency International Germany), Christian Huber (Diakonie Katastrophenhilfe), Karin Kortmann (Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH), Ulrike von Pilar (then at Doctors Without Borders), as well as committee members and staff of the Maecenata Foundation. The results of this colloquium are now reflected in the foundation's work.

The experts agreed that the SDGs should not be understood as a collection of individual goals but as far-reaching economic, social and environmental policy objectives, and thus as a new basis for action. In order to be able to reflect these in the foundation's work, the foundation identified its own competencies and made a distinction between research needs relating to the SDGs and their operational implementation. The panel of experts suggested that the foundation should focus more intensively on one of the objectives in its work. Since then, the Maecenata Foundation has focused on Goal 17: "Strengthen the means of implementation and revitalise the global partnership for sustainable development". For the operational implementation of SDGs, the establishment, formation and maintenance of multi-actor

partnerships at national and international level are therefore of great importance, as is a concentration on the aspects of participation, civic involvement, empowerment and the protection of civil society. The foundation has the necessary expertise for this and is already using it.

*“The actors of civil society cannot be reduced to being nice and serving the state. A strong civil society is crucial for the future of our democracy and it is causally political; this is why the old honorary office over 20 years ago has become civic engagement. Today, citizens are no longer primarily citizens; they exercise their human and civil rights alone or in voluntary communities worldwide.”*

Rupert Graf Strachwitz, Chairman of the Board of Directors of the Maecenata Foundation and Director of the Maecenata Institute

There is a need for research on the implementation of the SDGs in civil society, both outside Europe and in any regions where civil society is confronted with shrinking spaces for action. The colloquium discussed the question of how the implementation of the SDGs can be integrated into the foundation’s international and intercultural work priorities. The experts advised that this should not be attempted globally, but rather that the focus should be on the Middle East and North Africa (MENA) region, which has been the focus of the foundation’s work for many years anyway.

The colloquium made it clear that the implementation of the SDGs in the daily operations of an organisation cannot be completed with a one-off brainstorming session: the implementation requires a permanent reflection on one’s own actions. To accompany this reflection, the participants of the colloquium will meet regularly to review the situation.

*“Our open, liberal society is acutely endangered. Dangers come from authoritarian populists who pretend that a closed society is better, and by powerless and helpless politicians who cannot do anything to counter this. Instead of calling on civil society as an ally, they are instead trying to keep it away from political events to an even greater extent than before: for example, by means of a new law on public utility.”*

Rupert Graf Strachwitz, Chairman of the Board of Directors of the Maecenata Foundation and Director of the Maecenata Institute

The task now is to implement this strategy in the foundation’s programmes. All in all, the SDGs give the foundation an even stronger international and intercultural focus than before.

For example, the Maecenata Foundation, supported by Médecins sans Frontières, Caritas International and Diakonie Katastrophenhilfe, launched a new work programme in 2018: the [Centre for Humanitarian Action \(CHA\)](#) pools emergency aid knowledge and also evaluates the implementation of the SDGs by government and civil society actors. In this programme, too, the foundation is exploring the issue of shrinking (humanitarian) space.

The European Civic Space Observatory project has been running since early 2020. It conducts research into the increasingly difficult work of civil society actors in Germany and Europe due to shrinking civic space, and thus also monitors the foundation’s work on Goal 17. A comprehensive bibliography on shrinking civic space has already been developed and will be continuously updated.

## Guidelines

The Maecenata Foundation in the future – extract from the Maecenata Foundation's guiding principles:

### Our vision

We want an open, free and pluralistic society.

- We want a participatory civil society in which the state and the market (agents) serve the citizens as masters (principals).
- We are committed to a secular world society that gives space to and respects the religious commitment of the individual.
- We want a post-national Europe that is built by its citizens.
- We want to rethink the way democracy is shaped.
- We are convinced of the value of a strong deliberative democracy.
- We want a world in which the civil society, state and market each perform their own particular functions.
- We want civil society to be valued for its added value to society, not for low-cost services.

### Our concept of civil society

Above all, we pursue a democratic-theoretical approach.

- We understand civil society as a living arena for proactive action in and for society.
- We see civil society as an arena of self-empowerment and self-organisation, with a common logic of action that is distinguishable from the other arenas, despite major differences between individual actors.
- We see civil society as a primary arena of voluntary civic engagement with a high status in society.
- We see civil society as a collective term for organisations (above all associations and foundations) and non-organised collectives that pursue neither primarily economic nor state sovereign goals.
- We concentrate on an organisational and functional approach and take a look at the issues involved: community-building tasks, political co-determination tasks, guardian tasks, thematic advocacy tasks, service tasks, self-help tasks, intermediary tasks.
- We are committed to the values of a good civil society, but reject a narrowing of the terminology to normatively positively evaluated actors.
- We want civil society action not to be measured in terms of effects (impact), but to be evaluated according to its relevance.

### Our guiding principles

We see ourselves as part of civil society and as a support agency for it.

- We bind our work back to the principles of human and civil rights, democracy, the rule of law and common cultural values as stated in the Council of Europe's Statute of 5 May 1949 and in numerous other European documents.
- We contribute to the implementation of the Sustainable Development Goals of the Agenda 2030 developed by the UN, in particular Goals 16 and 17, which entered into



force on 1 January 2016, and we consider it necessary to enhance the role of civil society.

- We are committed to the Civic Charter, the global framework for civil participation presented by renowned civil society organisations in October 2016.
- We recognise the value of the actions of individuals and, in this respect, accept the development of responsible engagement elites.
- We are guided by central concepts such as the human being as citizen, respect, trust, inclusion, legitimacy through engagement, interculturality, post-nationality, social change, Project Europe.
- We see organised philanthropy as an integral part of civil society.
- We believe that a responsible and transparent civil society is necessary.
- We make contributions in the fields in which we can do so: by working out the basics, by critically monitoring, by helping to shape the res publica, by strengthening civil society, by contributing to overcoming self-referential systems, by engaging in dialogue with all those who are willing to do so.
- In our research we are guided by recognised standards of scientific excellence, but we do not shy away from the concept of action research.
- We see ourselves as independent, non-interest-based political consultants.

### **Our work**

We are committed to a modern, liberal and open-minded civil society policy.

- We want to think, research and act interdisciplinarily.
- We are committed to inter- and transcultural exchange.
- We support civil society worldwide through concrete achievements.
- We promote the idea of a strong civil society in Europe.
- We bring the aspect of civil society into larger debates.
- We develop the foundations of civil society action.
- We convey information and knowledge about civil society.
- We consider both methods of empirical social research and approaches from the humanities to be goal-oriented.
- We compile and publish scientific studies, discussion and background papers.
- We carry out projects and events and offer a platform for discourse.
- We support young scientists.
- We offer advanced training for experts.
- We are available for expert discussions.

### **Our possibilities and limits**

We have many ideas and a lot of potential.

- We have a relatively long experience.
- We are consistently looking ahead.
- We have a good international network.
- We gather creative minds around us.
- We have many more ideas than we can implement.
- We are looking for partners, because we are dependent on idealistic and financial support.

### **Our programmes**

- Maecenata Institute for Philanthropy and Civil Society (since 1997): a non-university research institution.
- Transnational giving (since 2000): support for transnational philanthropy.
- Europe bottom-up (since 2012): Civil Society Action Programme for Europe.
- Tocqueville Forum (since 2016): research support, interlocking and networking.
- Guidelines for the foundation's work.
- Centre for Humanitarian Action (CHA) (since 2019): independent analysis, critical discussion, public communication of issues of humanitarian aid and its four basic principles. An initiative of humanitarian non-governmental organisations.

## **Experience**

### **What role do foundations play in the achievement of the SDGs?**

That depends on the individual foundation, of course. An operative foundation with its own institutions faces different challenges, but also has other possibilities than a funding foundation or a think tank like the Maecenata Foundation. But if today's foundations like to adorn themselves with the label of "driver of social change", they must ask themselves where the SDGs are relevant to their work and where they can contribute to their implementation. This could be done, for example, in the design of support programmes, in the revision of guidelines, or by funding relevant research projects.

### **How many resources do you devote to your SDGs-relevant work?**

This cannot be quantified. We see the implementation of the SDGs – in our case, above all Goal 17 – as a cross-cutting task that guides everything we do. This does not necessarily lead to additional costs.

### **What effect has been achieved?**

An evaluation is still pending, and we should beware of sweeping self-praise. Certainly, we are not yet perceived by the outside world as a particularly SDGs-oriented foundation. In this respect, we still have a lot of work to do.

### **What are your most important experiences?**

The topic is quickly forgotten if one does not constantly remind oneself and others of it. It is also easy to lie to yourself if you tell yourself that small practical changes are already essential contributions and that you can't do more at your desk.

### **What are the obstacles for foundations in their commitment to the SDGs?**

I think the obstacles for foundations are no different from those for other civil society organisations: they often have something to do with path dependency and inertia.

### **What needs to happen for foundations to show more commitment to the SDGs?**

Pooling the knowledge gained from experience and making it available to all foundations is a good start. Many foundations are certainly not yet aware of what they – of all people – can do themselves. A campaign designed and sufficiently funded by foundations could help to show other foundations what each of them can actually achieve.

## Neven Subotic Foundation



Foto: Neven Subotic Stiftung

### Achieving a lot, with quality and with a clear focus

*“You have to have the courage to set a very clear focus – and thereby make the decision not to do certain things. The problems we have to solve are not easy, and it is difficult to achieve change. If we have organisations in this situation that have certain qualifications and that work with a focus on quality we can achieve much more than if organisations each seek to do too many things. This is an important point for the future: anything alternative approach will only lead to a dilution of efforts.”*

Neven Subotić, Management and Board of the Neven Subotic Foundation

## Approach

The professional football player Neven Subotić was looking for a way to realise his vision of a fair world community. Cross-border activities should be aimed at reducing the imbalance between rich and poor and helping people to lead a life of dignity and with self-determination. This was the impetus for the establishment of the Neven Subotic Foundation.

### A convinced donor of the new generation

Neven Subotić is one of the few very young foundation founders: he founded the Neven Subotic Foundation in 2012 at only 23 years of age. In search of further possibilities for social commitment, a friend had pointed out to him the possibility of establishing a foundation. Initially sceptical, after extensive research into foundations he quickly became a convinced founder. He then set out in a report titled "100% Impact" how one can set up a foundation, and why he had decided to do so.

*"The SDGs are not magic. They provide a frame within which you can focus. Those who have not yet done so can do so now."*

Neven Subotić, Management and Board, Neven Subotic Foundation

It is also interesting that Neven Subotić has chosen to establish a foundation when the focus of its work from the beginning has been work in Ethiopia. Where for many others the hurdles of cross-border philanthropy seem to be very high, Neven Subotić is committed to, and confident about, finding solutions in this area. The foundation's successes prove him right: thanks to its work in Ethiopia people's health has improved over time and the time that was needed for long journeys to fetch water can now be used differently – for example, for education or work. In this way, people are getting a chance to shape their future in a self-determined way.

The foundation's work in Ethiopia is complemented by the local education programme Water Heroes. It aims to provide children and young people with "Gestaltungskompetenzen" (a German time expressing "to be able to act in the interests of sustainable development"), including how to think and act in a self-determined and responsible manner. The implementation of this programme comprises six project units, which are carried out as required within the framework of lessons, all-day schooling, or school social work. The contents of the programme are prepared in such a way that students are encouraged to initiate projects or actions through participation. These bring about concrete change and raise awareness of global injustices.

The aim is to create a better understanding of the preciousness of water and its significance for all people, regardless of where they live – including here in Germany – and in this way to make a greater contribution to a more just future. This is rounded off by the deployment of numerous volunteers, who carry out important educational work on the subject at events, trade fairs, or other activities in Dortmund and the surrounding area.

*"We are an organisation that provides access to water – which is an important human right – in some of the poorest regions of the world, thereby making the world a little fairer. That's what we do, whether the SDGs exist or not."*

Neven Subotić, Management and Board, Neven Subotic Foundation

What distinguishes the foundation in particular is its focus on a specific topic. Neven Subotić does not think much of doing a lot of things and in the end getting bogged down or doing things only half way. Instead, he relies on strong expertise and the core competence of his team in one area, and then works with equally focused strong partners for other areas, in

order to achieve more together. Costs incurred for administration, travel and other work of the foundation are covered by the founder himself, so that all donations can be used directly for measures.

Neven Subotić is also clear in his views: the emphasis on the common, which he mentions again and again. He shows respect to all the people with whom he works and for whom he is a benefactor. And he debates just as unequivocally when it comes to developments in the football world that focus on entrepreneurial investment rather than fans.

*“The SDGs also set a time target and thus also define responsibilities. In this sense, they are a helpful concept, as they address all important issues.”*

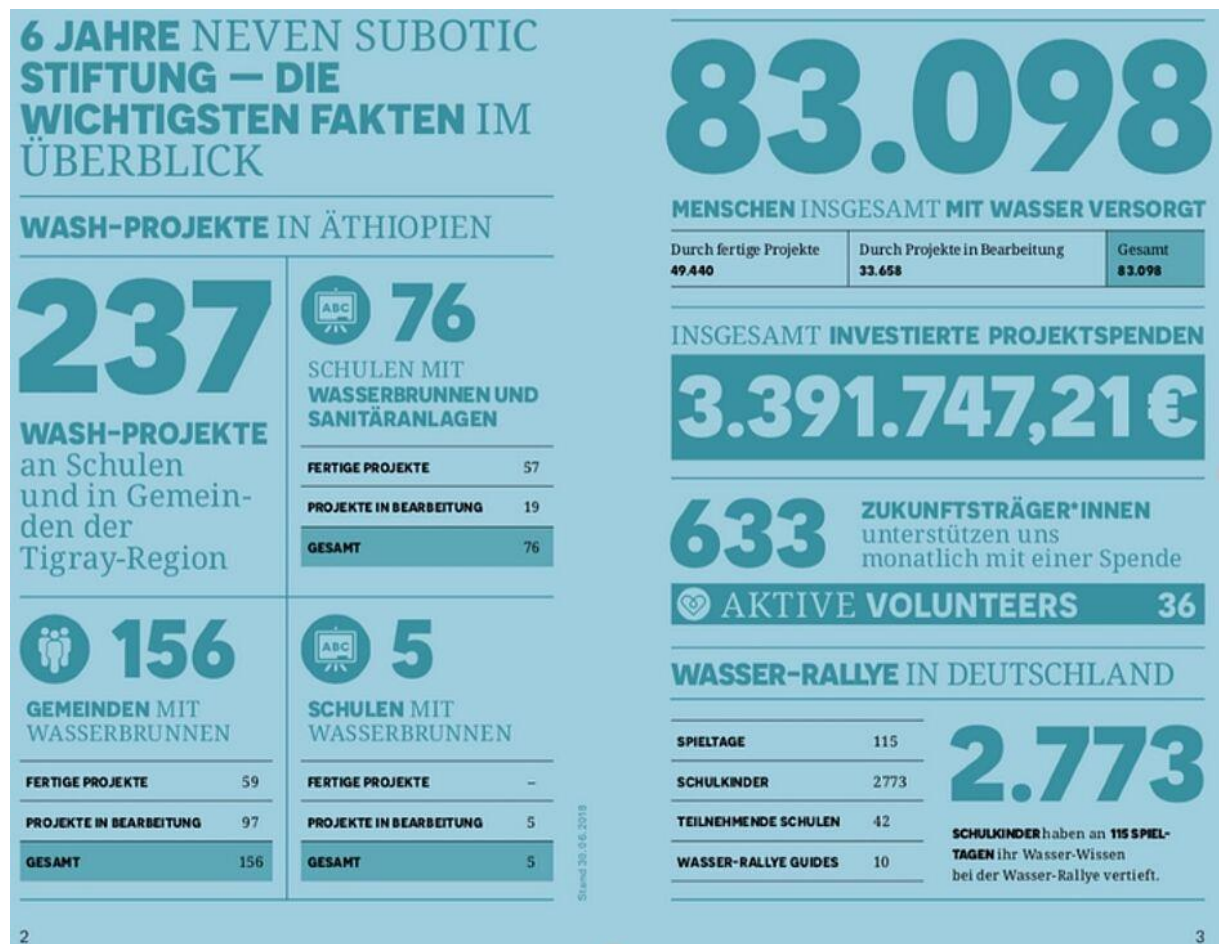
Neven Subotić, Management and Board, Neven Subotic Foundation

Even though Neven Subotić’s foundation clearly focuses on water, he also supports the global approach of the SDGs to sustainability. For example, he helped the state government of North Rhine-Westphalia to publish a children’s book on the sustainability goals and to present it to primary school children in Dortmund.

## Transparent impact

The Neven Subotic Foundation has set itself the goal of presenting its effects in an easily understandable and transparent way. As an example, the section 'Numbers, Dates, Facts' in the [Neven Subotic Foundation report "100% Impact"](#) reads as follows:

### Six years of the Neven Subotić Foundation



Stand 30.06.2018

## Experiences

### **What role do foundations play in the achievement of the SDGs?**

Foundations can support the state in creating infrastructure for important areas of basic services and then maintaining this infrastructure. An example of such an area of basic services would be access to water, which is a human right.

### **How many resources do you devote to your SDGs-relevant work?**

We use all our resources for access to water and promote education for sustainable development. In this way, we also fight poverty.

In the context of the SDGs, this corresponds to SDG 6: Ensure availability and sustainable management of water and sanitation for all; SDG 4: Ensure inclusive, equitable quality education and promote lifelong learning opportunities for all; and SDG 1: End poverty in all its forms everywhere.

In the first six years of our foundation's work, this was 3,391,747.21 euros in project donations plus the administrative costs for our foundation, which we bear ourselves.

### **What effect has this had?**

First and foremost, we have laid the foundation for a healthy and self-determined future for many people in the Tigray region in northern Ethiopia.

So far, we have been able to implement 212 water, sanitation and hygiene (WASH) projects: 133 wells were constructed in communities and 79 wells and sanitary facilities were built in schools. A further 151 projects are currently in progress. In total, around 128,000 people will be given secure access to WASH. And this in turn is the prerequisite for the elimination of travelling long distances to obtain water, and for children in particular to be able to attend school in good health and without any obstacles – and then to be able to decide for themselves how they want to organise their lives. We are therefore directly addressing the SDGs mentioned here.

But we do not only want to change the situation in Ethiopia – we also want to change, connect and create trust across national borders. By creating a link between the people here and those in Ethiopia our actions can have a much wider impact. Through our educational programme Water Heroes, for example, we enable a completely different understanding of the importance of water and of the respective living conditions that prevail in each country.

### **What are your most important experiences?**

Perhaps the most important experience is that through our work we can achieve even more than we originally thought. We are in discussion with the Government in Ethiopia, for example. We are supporting the country in giving people access to water and expect Ethiopia to increasingly take on the other SDGs. If that did not happen, we would consider going elsewhere. Only together can we bring about fundamental sustainable development and thus enable people to have a self-determined future.

### **What are the obstacles for foundations in their commitment to the SDGs?**

We do not see any obstacles there at the moment as a foundation because we see the SDGs more as a framework within which one can focus. As a foundation, we work on the topic of "access to water" and we would do so even if this topic were not formally addressed in the form of the SDGs, or if there were no SDGs.



**What must happen for foundations to show more commitment to the SDGs?**

From our point of view, it is important that a foundation focuses on its foundation purpose and thus contributes to a more just world. At the moment, the SDGs are the framework for the development discussion until 2030, after which the next development will come. However, in the long term, foundations contribute to the development of society in a positive sense through the pursuit of their stated purpose.

## Siemens Stiftung (Siemens Foundation)



Foto: Siemens Stiftung

## The SDGs can only be achieved through coordinated cooperation

*"We are convinced that technology and digitisation can play a decisive role in achieving the SDGs. In this context, we rely on entrepreneurial solutions to create self-sustaining structures. We also strive to institutionalise solutions in order to have a long-term impact. If we want foundations to optimise their impact abroad and to be a source of ideas for other sectors we must break new ground. The cooperation of foundations and cooperation across sector boundaries are becoming increasingly important because the SDGs can only be achieved through coordinated cooperation."*

Rolf Huber, Managing Director of the Siemens Foundation

## Approach

### Water supply through social entrepreneurship

The primary objective of the Siemens Stiftung is sustainable social development. With its fields of activity – development cooperation, education and culture – the foundation has long been committed to topics that are laid down in the SDGs. Water, energy, education, health and the reduction of poverty are at the forefront. However, the approaches the Siemens Stiftung takes to bringing about change differ from those of many other foundations: the focus is on innovative technologies, entrepreneurial models and strong cooperation. If you take a look at the foundation's commitment in the field of development cooperation, you can see what is meant by this.

*“In order to have a lasting effect in a society, appropriate structures are needed.”*

Rolf Huber, Managing Director, Siemens Stiftung

Ever since it was founded, the Siemens Stiftung has been working on using simple technologies to reduce existential supply deficits in the areas of water and energy. In the beginning it focused on classic aid projects, but it soon began to focus on self-sustaining solutions based on a social entrepreneurial model: the Safe Water Enterprises in East Africa, for example, sell purified water at an affordable price and ensuring local responsibility, to ensure the individual locations are self-financing. The effect is impressive: there are now 20 sites and thousands of families are benefitting from the clean water. Life-threatening illnesses such as cholera, typhoid fever and diarrhoea have been significantly reduced and new income opportunities have been created for the community members. But further growth of a community-based model would not have been efficiently feasible for us as a foundation based in Germany without our own local organisation or staff. In January 2019, the Siemens Stiftung therefore took a new path: with WE!Hub Victoria Limited it established its own social enterprise in Kenya as a wholly owned subsidiary of the foundation. Under the brand name WeTu, the company, which currently has around 30 employees and is governed by Kenyan law, combines local ideas with African and international know-how. This is intended to improve the water and energy supply of the region around Lake Victoria in the long term. The financial means for the acquisition of the land, buildings and technical equipment were provided by the Siemens Stiftung in the form of a shareholder loan under favourable conditions.

*“Virtually none of the sustainability goals can be achieved without suitable technical solutions. Our social enterprise WeTu bundles numerous offers and contributes to a significant reduction in water and air pollution.”*

Rolf Huber, Managing Director, Siemens Stiftung

WeTu's core business is based on the rental of solar-powered fishing lanterns on Lake Victoria, the distribution of clean drinking water, and the provision of e-mobility solutions that are developed and produced specifically for local needs. These solutions, along with social and ecological business models, are intended to improve the living conditions of local people, create jobs and open up new economic prospects. This is a clear contribution to the SDGs, which in the long term should reach tens of thousands of people. Various technology partners are involved, who tailor their offerings to local needs. In the field of e-mobility, WeTu's WeMobility business unit is currently testing various vehicles and business models related to recycling management and rental. Everything is charged by solar systems that provide energy in a cost-effective, clean and reliable way.

The company will not own the foundation in the long term. For this reason, local know-how is built up in the technical and business management areas, as well as in hygiene, health and social integration. Here the foundation relies on tried and tested training and education measures, on the one hand, and, on the other hand, is expanding partnerships with local universities and integrating various start-ups into the developing local structures.

The political reconciliation of the national government with regional political actors in the west of the country has led to peace and stabilisation on the shores of Lake Victoria. There is now a spirit of optimism among the young population, combined with a wealth of ideas about the IT industry. In Kisumu, the largest city in western Kenya, a local initiative was set up by the Siemens Foundation to establish an IT start-up outside the capital. The Siemens Stiftung brought to Kisumu its many years of experience in founding and supporting start-up centres in several African countries. The headquarters of WeTu has moved into the newly formed premises as an anchor tenant. In November 2019, an accelerator programme for young companies in the region was launched together with Lake-Hub.

### **Making ideas strong in a network**

The Siemens Stiftung also contributes its expertise to larger networks in other development cooperation projects. In its Empowering People Network, for example, it brings together around 80 organisations from all over the world that use simple technologies to improve the supply of food to people in developing regions and to create prospects through new jobs and better income. The transfer of technology and knowledge is just as important as support on organisational development. The Siemens Stiftung also contributes its expertise in the field of water to TEAM UP, a unique initiative of the BMZ in which private foundations and the public sector work together. The aim is to create better prospects for young people in rural areas of East Africa. Through cooperation, the partners can combine their strengths, bundle innovation potential and thus reach significantly more people. According to Rolf Huber the Siemens Stiftung sees the future of its work precisely in such cooperative ventures: “This is the only way to create progress. And we urgently need new ideas in development cooperation. For as a much-quoted African proverb says: ‘He who wants to reach his destination quickly, goes alone; he who wants to go far, goes together.’”

*“Significant changes can only be achieved if many actors pool their competencies.”*

Rolf Huber, Managing Director, Siemens Stiftung

## Establishment abroad

The Siemens Stiftung has founded WE!Hub Victoria Ltd. (WeTu) in Kenya. Rolf Huber, Managing Director of the Siemens Stiftung, explains in this interview how the social enterprise intends to develop sustainable solutions and structures for drinking water and energy supply, as well as e-mobility solutions.

### **What role did German foundation law and the requirements of the tax office play in your considerations regarding setting up your own social enterprise in Kenya?**

We have learned a lot in this area over the years. We work closely with social entrepreneurs all over the world and have jointly developed approaches that are oriented to both the local legal framework and German foundation law. In this context, the United Nations' sustainability goals act as an accelerator: they promote cooperation across sector boundaries – non-profit foundations work together with private-sector organisations, and government agencies and international organisations support within their means. Our foundation law sets narrow limits, which are important in order to ensure foundations' charitable mission. Within this framework, it is possible to develop tailor-made solutions in cooperation with the tax authorities. We have invested a lot of time and money in this and have gained some experience which we will share with our partners in the network of social entrepreneurs and other foundations. If we foundations want to optimise our impact abroad and to be a source of ideas for other sectors we are called upon to tread new paths. I am convinced that we will see much more of this in the future.

### **You mention that the establishment of WeTu was closely coordinated with the responsible German tax office. What exactly had to be clarified and what were the special challenges?**

Two framework conditions had to be clarified. Firstly, the participation in the limited liability company formally falls within the scope of the foundation's asset management. In principle, the aim here is to achieve the best possible returns with the lowest possible risk. However, participation in the local company is not geared to generating income for the foundation, and in the worst case it could even lead to a total loss of the funds invested. Second, the financial resources to acquire the existing assets – i.e. the land, buildings and technical infrastructure at Lake Victoria – were to be made available to WeTu in the form of a loan from Siemens Stiftung's 'zeitnahe Verwendung' – i.e. from the 'idealistic area' (in German: ideeller Bereich) and then, where applicable, under conditions not customary in the market. In order to make this possible, WeTu's articles of association had to be drawn up in line with the rules governing non-profit limited liability companies (GmbHs), from a German point of view. In summary, we have a 100% holding of the asset, but at the same time this can be supported by funds to be used as and when required (in German: "zeitnahe Verwendung") and whose possible loss in the worst case would not have any negative impact on the foundation or the charitable use of the funds. This approach was confirmed and approved by the tax office.

### **Is such a business model the future for German foundations that want to promote sustainable development across borders?**

It is certainly only one of several possibilities. We cannot and will not implement all our foundation work on this basis. Solutions and approaches must always be worked out that fit the particular situation. Entrepreneurial models are often similar to tried and tested ways of doing things in many societies and communities, from cooperatives to credit associations with investment models. Openness and innovative strength are required in order to best combine local structures and development potential with global knowledge.

The complete interview with Rolf Huber, Managing Director of the Siemens Stiftung, about the challenges in the founding process of WE!Hub Victoria Ltd. is published in the blog of the Bundesverband Deutscher Stiftungen.

## Experiences

### What role do foundations play in the achievement of the SDGs?

The SDGs are goals that the international community has set itself. To reach them, everyone is needed – including foundations, of course. Foundations are much smaller than governmental organisations and operate with a smaller budget. But this also makes them more flexible. Innovative model projects can be tested on a small scale, which can be scaled up if successful. Because in the end it is not only about the financing: decisive success factors that foundations can also contribute include expertise and networks developed over long periods of time.

The special feature of the engagement of foundations is that foundations have often existed much longer than the SDGs, but in many cases their foundation purpose is aligned with the goals. Here it is necessary to rethink the existing activities or to integrate them into larger contexts of impact.

### How many resources do you use for your SDGs-relevant work?

All projects and initiatives in our three fields of activity contribute fully or partially to the SDGs. The foundation's financial report provides information on the use of funds in the areas of activity. A particular focus is certainly on our two areas of work, education and development cooperation, but aspects of our cultural projects also contribute to the achievement of the SDGs.

### What effect did you achieve?

On a large scale, the main aim is to reduce existential supply deficits in the areas of water and energy, to impart knowledge for responsible participation in shaping the future through science, technology, engineering and mathematics education, and to promote social cohesion. However, the approaches and impact targets for achieving this are different.

An important focus of our work is the institutionalisation of solutions with self-sustaining structures, whether in our educational programme Experimento, which works in cooperation with strong local partners to reach the educational systems of 13 countries worldwide, or our specially founded social enterprise WeTu, which provides solutions for the supply of clean energy and drinking water without long-term support. At the same time, we consider it an effective lever to promote actors whose work contributes to the achievement of SDGs – as we do, for example, in our empowering people. Network for social entrepreneurs.

### What are your most important experiences?

As the Siemens Stiftung we believe it is important that all stakeholders work together meaningfully across sectors because these major goals can only be achieved through coordinated cooperation. We therefore welcome BMZ initiatives that bring together various actors with a special focus on foundations. In projects such as TEAM UP in Uganda or the Africa Cloud we work specifically with other organisations to implement the SDGs, such as those relating to education, health and employment.

### What are the obstacles for foundations in their commitment to the SDGs?

Many foundations pursue a different purpose – and this is completely legitimate and important. However, for foundations that operate in the field of the SDGs in the Global South, the charitable framework conditions require careful tax law considerations in respect of possible partnerships. For foundations, legal clarifications with the competent German tax authorities and the resulting complex cooperation agreements with organisations operating under local law are often a resource-consuming obstacle. Cooperation with private-sector

actors, such as local social entrepreneurs and start-ups under traditional grant agreements, is often incompatible with the funding conditions. In such a case the cooperation between business, government agencies and non-profit organisations, which is often rightly invoked and is necessary, is unfortunately not possible. There is an urgent need for action here in order to achieve the goals that everyone is striving for more quickly and sustainably.

**What must happen for foundations to show more commitment to the SDGs?**

Development cooperation must take greater account of the efforts of various local initiatives. Civil society actors, small entrepreneurs, traditional NGOs and government agencies are trying to find new common ground on the ground. German foundations should be given more leeway to react flexibly, promptly and responsibly to changes with these partners.

Innovative solutions are associated with risks and failure in implementation is possible. Factors such as climate change, and also other factors, often change the environment surprisingly quickly, and detailed project planning that takes several years cannot be overturned quickly enough, which hinders effective work.

Overall, it is encouraging that more and more foundation partners are changing and adapting their working methods. If funding guidelines and the work of German state actors were now freed from too tight a constraint, more effective engagement in the remaining decade until 2030 would be possible.



## Stiftung Zukunft Wald (Future Forest Foundation)



Stiftung Zukunft Wald

### **The SDGs as a source of ideas for sustainable action beyond a foundation's individual purpose**

*"Truly sustainable work by foundations starts on a small scale. The SDGs are powerful and simple idea generators for sustainable action beyond a foundation's individual purpose (as set out in its statutes). We are a nature conservation foundation and our foundation work is aligned with SDGs 15 and 13, but SDG 5 on gender equality is also an impetus for the implementation of gender equality in our committee work."*

Elisabeth Hüsing, Director of the Foundation Future Forest

## Approach

### Lower Saxony's state forests work for the common good

Just over 10 years ago, the Stiftung Zukunft Wald was founded. The President of the Lower Saxony State Forests, Dr. Klaus Merker, had already developed the idea in the summer of 2006. He saw the establishment of a foundation as an opportunity to achieve his goal of using the profits of the state forests to work for the common good. When Storm Kyrill in 2007 left behind large quantities of windthrown wood, the sale of which led to a large profit, the financial basis for the establishment of the foundation was there: 2 million euros could be invested in the foundation. The government of Lower Saxony then also agreed to the proposal.

*"Our Board of Trustees was not previously aware of the SDGs, but immediately agreed unanimously on the observance and inclusion of the SDGs in the work of the foundation."*

Elisabeth Hüsing, Director of the Stiftung Zukunft Wald

### Forest structure, environmental education and species protection

The Stiftung Zukunft Wald has set itself the task of preserving existing forests in the long term and contributing to the creation of new forests. One focus is on forest-related environmental education, especially for children and young people.

The project "[School Forests against Climate Change](#)" forms the core of the foundation's work. To this end, areas that are close to schools and have not yet been forested will be made available to schools under a 30-year usage contract. Together with the Stiftung Zukunft Wald, the school forest officers and pupils are then responsible for the creation of a new forest and its care and use. In this way, young people learn to assume responsibility for the future together and in a sustainable manner. The school woods will become a "green classroom" in which pupils receive environmental and nature conservation education. These new forests will also contribute to CO2 reduction and support biodiversity.

This work is supported by close cooperation between the foundation and the teachers – the so-called school forest officers – at the schools. The school forest officers of the different schools are also in close contact with each other.

With the "Future for Wild Bees" project, the #felixerkundetdiewelt campaign, the LION path for practical experience in the forest and the forest diary app, the foundation offers practical opportunities to learn more about sustainability.

*"Our contribution to SDG 7 "Clean Energy" includes the purchase of green electricity and the CO2-compensation of our business trips."*

Elisabeth Hüsing, Director of the Stiftung Zukunft Wald

### Looking to the future of the foundation

After Franz Hüsing built up the foundation over 10 years, his daughter Elisabeth Hüsing took over as foundation director in 2019. She will continue and expand the successful approaches applied thus far. It is important to her to focus more closely on the achievement of the SDGs.

*"Every foundation can comply with SDG 12 "Sustainable consumption and production" if, for example, fair trade, organic or the PEFC seal for sustainable forestry is observed when purchasing working materials or promotional items."*

Elisabeth Hüsing, Director of the Stiftung Zukunft Wald

## **Advent calendar**

In our advent calendar campaign (SDG 4 “High Quality Education” and SDG “13 Measures against Climate Change”), our mascot explains climate change and the need for polar research to our approximately 60,000 school forest students in small, short videos in a way that is easy to understand. We had 200 clicks a day on the website, and the videos were also shown in class.

Find out more at: [www.zukunftswald.de/felixerkundetdiewelt](http://www.zukunftswald.de/felixerkundetdiewelt)

## Experiences

### What role do foundations play in the achievement of the SDGs?

Even before the definition of the SDGs foundations have assumed global responsibility through their work. The SDGs concretise many of foundations' purposes and the local measures of foundations' work can be better illustrated for society through the SDGs.

### How many resources do you devote to your SDGs-relevant work?

The purpose of the Stiftung Zukunft Wald, which is to promote forest-related nature conservation and species protection and forest-related environmental education in Lower Saxony, complies with SDG 13 and SDG 15, meaning that all the foundation's resources are used for SDGs-relevant activities. Over the past 10 years, the foundation has been able to collect 2.49 million euros in donations and grants.

The flagship project "School forests against climate change" is a 30-year sustainable environmental education project involving the planting and use of school forests. Since the project idea was conceived in 2011, the International Year of Forests, the foundation has already achieved a great deal:

- a total of over 60 school forests have been newly established in Lower Saxony
- over 130 schools of all school types are cooperation partners of the project
- the children have planted more than 270,000 small trees
- up to 250 school forest managers have exchanged information at annual teacher network meetings

### What effect has this had?

More than 55 hectares of new forest have been planted in Lower Saxony, and the trees store almost 700 tonnes of CO<sub>2</sub> annually as a result of the project (1 tonne of CO<sub>2</sub> corresponds to about one medium-haul flight (there and back)).

Over 60,000 pupils in Lower Saxony have been activated by the project so far (the annual number of first-graders in Lower Saxony is approximately 75,000).

### What are your most important experiences?

The sustainable management of the foundation has met with a consistently positive response. With the right communication, it is possible to change the tried and tested ways of doing things without major difficulties. The SDGs are helping with that. For example, we no longer offer conventional meat at our foundation events, only game meat. However, since game meat is seasonal and not always available in the quantities charged, at some events we only have as much as we can sustainably procure. Otherwise the food is vegetarian. This sustainable consumption of food in the context climate change is now supported above all by the older, more traditional advocates of the foundation.

### What are the obstacles for foundations in their commitment to the SDGs?

In my opinion, the SDGs should not be seen as something rigid, but rather as a flexible impulse beyond the well-tried work of the foundation. What must happen for foundations to show more commitment to the SDGs? Dear foundations, cast off your shyness! Everyone can commit him or herself with his actions to the 17 goals. Nobody is perfect, and you can't change everything at once. But every little step counts.

## Stiftung Zukunftsfähigkeit (Foundation for Future Viability)



Foto: Stiftung Zukunftsfähigkeit

### A new perspective and a new dynamic for global justice

*"The SDGs represent a completely new perspective and a new dynamic for global justice: ALL states are now developing countries and should contribute within the next 10 years to ending hunger, for example, and to helping ensure the implementation of human rights. With the general headings 'Transforming our world' and 'Leave no one behind' the 17 SDGs are a counter-argument to selfishness, nationalism, violence, short-sightedness and exclusivity. All parts of society – including foundations and philanthropists – can and must make their contribution, and they should all develop new forms of transformative cooperation."*

Klaus Milke, Chairman of the Stiftung Zukunftsfähigkeit and Chair of the international foundation platform Foundations 20

## Approach

### Using a foundation to drive forward new impulses for sustainable development

The Stiftung Zukunftsfähigkeit was founded in 1997 with the vision of working with other actors to make an effective, long-term and visible commitment to a better future. The founder of the foundation, Klaus Milke, is interested in supporting development in Germany and around the world that combines ecological sustainability, economic efficiency and social and societal justice. The foundation also specifically aims to support the work of the non-governmental organisation Germanwatch, which he co-founded, and to keep it financially independent. Germanwatch's mission is to encourage responsible action and to contribute to solutions that make a future worth living possible by observing, analysing and intervening in politics and the economy in Germany, where necessary.

*"We want to be part of the solution. Many of the necessary approaches will require a radical rethink on our part. Only together can we master such a transformation and the numerous challenges in the areas of climate and the environment."*

Klaus Milke, Chairman of the Sustainability Foundation and Chair of the international foundation platform Foundations 20.

In order to establish the foundation and dedicate himself to its goals, Klaus Milke contributed part of the proceeds from the sale of a family-owned company. From the very beginning, the foundation (which today has more than 30 donors) has worked closely with Germanwatch and has helped to expand the latter's work. In this way, the Stiftung Zukunftsfähigkeit has also assumed an important position in advocacy and the representation of interests for sustainable development, and has become a pioneer for new forms of cooperation and approaches in selected areas.

*"Time is running out, we must all – each within his or her own framework – commit ourselves to a future worth living. It is not too late – we are responsible for our actions and inactions."*

Klaus Milke, Chairman of the Sustainability Foundation and Chair of the international foundation platform Foundations 20.

Since its establishment, the foundation has supported some initiatives that require a very long-term perspective and persistent commitment. These include the case of Huaraz. Located in the Peruvian Andes, the city of Huaraz is threatened by the melting of glaciers due to climate change. A glacial lake is growing so fast that the dam protecting the city could flood or break. Up to 50,000 people would then be in danger. Saúl Luciano Lliuya, a citizen of Peru, has decided to take RWE <sup>3</sup> to court in a model lawsuit, partly because the energy company is considered to be Europe's largest CO<sub>2</sub> emitter and is responsible for 0.5 percent of man-made CO<sub>2</sub> emissions. Lliuya is demanding that RWE pay a corresponding 0.5 percent of the necessary protective measures for Huaraz. The civil law case, now in its fifth year at the German-based Hamm Higher Regional Court, has already set a precedent, as it is in the process of being tried and is about to be heard by a German court in the high Andes of Peru. Saúl Luciano Lliuyas is supported by the Stiftung Zukunftsfähigkeit, which has committed itself to pay for all court, lawyer and appraisal fees, and by Germanwatch.

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<sup>3</sup> RWE AG, a German company that was called 1990 Rheinisch-Westfälisches Elektrizitätswerk AG until 1990.

Further pioneering projects have been made possible by the Stiftung Zukunftsfähigkeit. To name but a few, they include: the foundation's involvement in the establishment of the climate protection initiative atmosfair gGmbH, which focuses on air travel, which has advanced the important discussion on CO2 compensation for travel in Germany and internationally; its support for species-appropriate animal husbandry and the preservation of effective antibiotics; and, together with the Michael Otto Environmental Foundation, its leadership in the establishment and development of the foundation platform Foundations 20 (F20).

## The foundation platform F20

Together with a dozen other German foundations, the Stiftung Zukunftsfähigkeit founded the international foundation platform F20 in the run-up to the German presidency of the G20 in 2017.

This platform is designed to enable foundations and philanthropists in G20 countries to strengthen the implementation of the Paris Climate Convention and the UN Agenda 2030 for Sustainable Development in cooperation with other actors. The motto of the platform is “We want to be part of the solution” and great importance is attached to positive advocacy work, but also to the exchange and communication of good examples.

Since 2017, more than 60 foundations worldwide have joined the platform. The events and advocacy activities surrounding the G20 summits in Germany, Argentina and Japan, as well as the activities and appeals in connection with important international climate and sustainability meetings, have been a great success. The focus is now on preparations for the current Saudi presidency of the G20.

Next year will be a European F20 year, with the Italian G20 presidency and the postponed climate summit in the UK in November 2021.

For the latest information on F20 activities, please click [here](#).



## Experiences

### 1. What role do foundations play in the achievement of the SDGs?

Non-profit foundations are a very important pillar of, and bridge-builder for, the achievement of the SDGs, because they can advance the issues of the SDGs in areas that involve difficult constellations or long-term challenges in a way that hardly any other actor can.

### 2. How many resources do you devote to your SDGs-related work?

All our resources – financial, personnel, and volunteering – are used for SDGs-relevant work. Our name – an alternative translation of sustainable development – is a programme that reflects this. In 2019, our financial expenditure amounted to over 190,000 euros.

### 3. What effect can you achieve with this?

Through the work of the foundation we have been able to launch, maintain and set milestones in Germany and around the world for the SDGs and action against climate change – modest but important initiatives.

In 2016, for example, we launched the international foundation platform F20, to which over 60 partner foundations now belong. Together, we have pursued important advocacy and publicity targets in the course of the G20 processes, and also in the climate negotiations. In this way, we have been able to help ensure that the sustainability goals of Agenda 2030 and the implementation of the Paris Climate Agreement remain on the G20 to-do list, despite many other political and economic issues. Each of the F20 partners is also strengthening these efforts through its own foundation activities.

Through the support of our foundation, and that of Germanwatch, for the model climate lawsuit of the Peruvian mountain guide Saúl Luciano Lliuya against RWE, great international and legal attention has been drawn to the responsibility that large energy companies have towards society and towards the victims of human-induced climate change.

This and much more has come about because we as a foundation work together and are networked with many committed partners at various levels.

### 4. What are your most important experiences?

The most important experience I would like to pass on to others is the enormous impact that can arise from initiatives that are initially started on a small scale but which are conceived on a large scale, when different actors work together in trust, engage in constructive dialogue and strive for a new form of transformative cooperation in the spirit of the SDGs.

### 5. What are the obstacles for foundations in their commitment to the SDGs?

Having all 17 SDGs in view at the same time is not easy for all of them. Nevertheless, we have to get out of our silos and become part of the solution. Foundations need more cooperation and innovative platforms to contribute to the SDGs on a larger scale. Together, we can achieve much more than the sum of the individual foundation's activities could do.

### 6. What must happen for foundations to show more commitment to the SDGs?

Raising awareness about the SDGs (especially with regard to the Corona pandemic) is central. Then we suddenly discover that we have been doing this for a long time or that we are on the right track. Then we should strategically examine what more should happen and re-adjust our own foundation's actions.

## More examples

There are numerous other examples of German and international giving. Be inspired by the latest trends and innovative approaches, and learn from successes and failures:

- [Various contributions on the blog Globales Engagement](#) (in German)
- [SDG Philanthropy Platform: Engaging Philanthropy to Take Actions on the SDGs](#)
- [Rockefeller Philanthropy Advisors Roadmap: Philanthropy and the SDGs \(Getting started & Practical Tools for Alignment\)](#)
- [Engaging Philanthropy in the Post-2015 Development Agenda: Lessons Learned and Ways Forward](#)
- [Stiftungen für SDGs – 17 Factsheets](#) (in German)
- [Local Leadership and Global Impact: Community Foundations and the Sustainable Development Goals](#)
- [European Community Foundations Initiative: Views from the field](#)
- [Connecting Community Foundations with the SDGs](#)
- [Community Foundations of Canada: Alliance 2030](#)
- [Alliance magazine: Sustainable Development Goals](#)

# A look at the data

## Reliable, aggregated and comparable data are currently not available

Solid figures on the work of foundations or philanthropy in relation to the SDGs in Germany, for individual regions, or worldwide are not currently available and will not be easy to collect in the near future. According to the Organisation for Economic Co-operation and Development (OECD), there is a general lack of “reliable, aggregated and comparable data” that would provide us with better knowledge about philanthropy.

Another fundamental problem is that, although there are estimates of the contributions made by donors and foundations in the sense of development cooperation – also known as official development assistance (ODA) – these cannot simply be equated with contributions to the SDGs, since for each investment in development cooperation it would have to be checked to which SDG and which sub-goal it relates, and how double- or multiple-counting could be avoided. The budgets relating to cooperation between the BMZ (and its implementing organisations) and foundations in Germany are also currently defined in terms of the traditional categories of development cooperation and not according to the SDGs and their sub-targets.

An aggravating factor for Germany is that there is as yet no harmonisation between the 25 topics that tax law recognises as charitable purposes and the SDGs. For this reason, charitable organisations that want to work towards the SDGs must, in addition to connecting their statutory purpose with the relevant topics, group themselves into SDG topics.

The most comprehensive data currently available in the area of foundation assets in Germany is from the Association of German Foundations, which has data on the accumulated capital of foundations of all legal forms (based on 12,612 foundations), amounting to 107.23 billion euros. A uniform reporting system on the contribution of foundations to social development has not yet been established. On this issue of reporting in relation to sustainability, while the Heinz Sielmann Foundation has already twice reported on its contribution to sustainability in accordance with the guidelines of the Global Reporting Initiative (GRI standard), the Chairman of its Board of Directors, Michael Beier, observes: “So far, foundations have not been subject to any corresponding reporting obligation. In our view, the planned reform of foundation law requires not only a disclosure obligation but also a reporting obligation on sustainability and corporate social responsibility in order to maintain trust and credibility in the foundation sector.”

Providing reports in accordance with the GRI standard would certainly be near to impossible for many foundations. One solution to this problem that has been proposed by foundations from different countries, with whom the Association of German Foundations has discussed the topic of foundations and the preparation of VNRs, is an online platform, on which foundations worldwide can enter their contribution to the SDGs in a variety of forms. This should be impact-oriented and based on agreed indicators.

In summary, it can be said that the data available on the work of foundations for the SDGs, or their contribution to society as a whole, falls short of that for the business and public sectors.

## The online platform SDGfunders.org

The online platform [SDGfunders.org](https://sdgfunders.org) was created as part of the [SDG Philanthropy Platform Initiative](#), with funding from the Conrad N. Hilton Foundation, the Ford Foundation and the MasterCard Foundation. It was developed by the American Foundation Center and is now managed by Candid – an organisation formed by the merger of the Foundation Center and Guide Star to provide information and knowledge to improve the world. According to Candid, SDGfunders.org provides the most comprehensive freely accessible record of investments, donations and project funds from philanthropic organisations for the implementation of SDGs.

A wealth of information is available on the website: charts and a world map showing philanthropic commitment to SDGs; the Top 25 foundations and philanthropic organisations that have contributed the most funds to the SDGs; the Top 25 organisations that have received the most funds; the total amount of philanthropic commitments; data per country, region or population group; background reports; news; and much more. The figures also show which foreign foundations in Germany have invested in the implementation of the SDGs, and which organisations have received these funds.

On 25 March 2020, SDGfunders.org recorded a volume of 176.4 billion USD provided by foundations worldwide for the financing of the SDGs since 2016. By far the largest share was allocated to SDG 4 “High quality education” (71.7 billion USD), closely followed by SDG 3 “Health and well-being” (56.9 billion USD). Far behind came SDG 14 “Life under water” (USD 0.8 billion) and SDG 17 “Partnerships to achieve the goals” (just under USD 0.5 billion). Although the report “[The SDG Giving Landscape](#)” arrives at similar results overall (taking into account all types of donors) with regard to SDGs 4 and 3, when considering foundations alone it puts the monetary input into SDG 1 “No Poverty” before that for SDG 4.

## Room for improvement

SDGfunders.org is an attempt to publicly present the financing of SDGs by foundations and thus to create a certain degree of transparency, and this is a positive sign. However, the information currently available is strongly influenced by a few financially strong foundations – in particular the Bill and Melinda Gates Foundation, which within the list of the Top 25 alone provides almost as much financial flows as the six foundations placed after it. The database also contains information mainly from foundations based in the USA.

When looking at the figures, it should also be borne in mind that the data only reflect the monetary input for the SDGs, but do not provide any information on whether the funds are being used efficiently, and what effect they actually have on the SDGs. Other factors, such as volunteer work, are also not taken into account.

Nevertheless, the SDGfunders.org platform can also be of interest to German foundations, if only to check, via the SDG Indicator Wizard, with which SDGs and relevant sub-goals their own foundation’s impact fits.

# The SDGs – what is behind them?

This overview of the Sustainable Development Goals is taken from <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>.



## End poverty in all its forms everywhere

### TARGETS

#### 1.1

By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day

#### 1.2

By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

#### 1.3

Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

#### 1.4

By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

#### 1.5

By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

#### 1.a

Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions

#### 1.b

Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions



## End hunger, achieve food security and improved nutrition and promote sustainable agriculture

### TARGETS

#### 2.1

By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

#### 2.2

By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons

#### 2.3

By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

#### 2.4

By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

#### 2.5

By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed

#### 2.a

Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries

#### 2.b

Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round

#### 2.c

Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility



## Ensure healthy lives and promote well-being for all at all ages

### TARGETS

#### 3.1

By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

#### 3.2

By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births

#### 3.3

By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

#### 3.4

By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being

#### 3.5

Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

#### 3.6

By 2020, halve the number of global deaths and injuries from road traffic accidents

#### 3.7

By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes

#### 3.8

Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

#### 3.9

By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

#### 3.a

Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate

#### 3.b

Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential

medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all

**3.c**

Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States

**3.d**

Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks





## Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

### TARGETS

#### 4.1

By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

#### 4.2

By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

#### 4.3

By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

#### 4.4

By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship

#### 4.5

By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

#### 4.6

By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy

#### 4.7

By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

#### 4.a

Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all

#### 4.b

By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology,

technical, engineering and scientific programmes, in developed countries and other developing countries

**4.c**

By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States



## Achieve gender equality and empower all women and girls

### TARGETS

#### 5.1

End all forms of discrimination against all women and girls everywhere

#### 5.2

Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

#### 5.3

Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

#### 5.4

Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

#### 5.5

Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

#### 5.6

Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

#### 5.a

Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

#### 5.b

Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

#### 5.c

Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels



## Ensure availability and sustainable management of water and sanitation for all

### TARGETS

#### 6.1

By 2030, achieve universal and equitable access to safe and affordable drinking water for all

#### 6.2

By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

#### 6.3

By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

#### 6.4

By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

#### 6.5

By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

#### 6.6

By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

#### 6.a

By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

#### 6.b

Support and strengthen the participation of local communities in improving water and sanitation management



## Ensure access to affordable, reliable, sustainable and modern energy for all

### TARGETS

#### 7.1

By 2030, ensure universal access to affordable, reliable and modern energy services

#### 7.2

By 2030, increase substantially the share of renewable energy in the global energy mix

#### 7.3

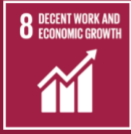
By 2030, double the global rate of improvement in energy efficiency

#### 7.a

By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology

#### 7.b

By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support



## Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

### TARGETS

#### 8.1

Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

#### 8.2

Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

#### 8.3

Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

#### 8.4

Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

#### 8.5

By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

#### 8.6

By 2020, substantially reduce the proportion of youth not in employment, education or training

#### 8.7

Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

#### 8.8

Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

#### 8.9

By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

#### 8.10

Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

**8.a**

Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries

**8.b**

By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization



## Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

### TARGETS

#### 9.1

Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

#### 9.2

Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

#### 9.3

Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

#### 9.4

By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

#### 9.5

Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

#### 9.a

Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States

#### 9.b

Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

#### 9.c

Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020





## Reduce inequality within and among countries

### TARGETS

#### 10.1

By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

#### 10.2

By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

#### 10.3

Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

#### 10.4

Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

#### 10.5

Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

#### 10.6

Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

#### 10.7

Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

#### 10.a

Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements

#### 10.b

Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes

#### 10.c

By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent



## Make cities and human settlements inclusive, safe, resilient and sustainable

### TARGETS

#### 11.1

By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

#### 11.2

By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

#### 11.3

By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

#### 11.4

Strengthen efforts to protect and safeguard the world's cultural and natural heritage

#### 11.5

By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

#### 11.6

By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

#### 11.7

By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

#### 11.a

Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

#### 11.b

By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels

#### 11.c

Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials



## Ensure sustainable consumption and production patterns

### TARGETS

#### 12.1

Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

#### 12.2

By 2030, achieve the sustainable management and efficient use of natural resources

#### 12.3

By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

#### 12.4

By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

#### 12.5

By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

#### 12.6

Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

#### 12.7

Promote public procurement practices that are sustainable, in accordance with national policies and priorities

#### 12.8

By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

#### 12.a

Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production

#### 12.b

Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products

**12.c**

Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities



## Take urgent action to combat climate change and its impacts\*

### TARGETS

#### 13.1

Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

#### 13.2

Integrate climate change measures into national policies, strategies and planning

#### 13.3

Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

#### 13.a

Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible

#### 13.b

Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities

\* Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change



## Conserve and sustainably use the oceans, seas and marine resources for sustainable development

### TARGETS

#### 14.1

By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

#### 14.2

By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

#### 14.3

Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

#### 14.4

By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

#### 14.5

By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

#### 14.6

By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

#### 14.7

By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

#### 14.a

Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries

**14.b**

Provide access for small-scale artisanal fishers to marine resources and markets

**14.c**

Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want



## Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

### TARGETS

#### 15.1

By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

#### 15.2

By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

#### 15.3

By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

#### 15.4

By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

#### 15.5

Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

#### 15.6

Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

#### 15.7

Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

#### 15.8

By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

#### 15.9

By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts



**15.a**

Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

**15.b**

Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

**15.c**

Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities



levels

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all

## **TARGETS**

### **16.1**

Significantly reduce all forms of violence and related death rates everywhere

### **16.2**

End abuse, exploitation, trafficking and all forms of violence against and torture of children

### **16.3**

Promote the rule of law at the national and international levels and ensure equal access to justice for all

### **16.4**

By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

### **16.5**

Substantially reduce corruption and bribery in all their forms

### **16.6**

Develop effective, accountable and transparent institutions at all levels

### **16.7**

Ensure responsive, inclusive, participatory and representative decision-making at all levels

### **16.8**

Broaden and strengthen the participation of developing countries in the institutions of global governance

### **16.9**

By 2030, provide legal identity for all, including birth registration

### **16.10**

Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

### **16.a**

Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime

### **16.b**

Promote and enforce non-discriminatory laws and policies for sustainable development



## Strengthen the means of implementation and revitalize the global partnership for sustainable development

### TARGETS

#### Finance

##### 17.1

Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

##### 17.2

Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries

##### 17.3

Mobilize additional financial resources for developing countries from multiple sources

##### 17.4

Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

##### 17.5

Adopt and implement investment promotion regimes for least developed countries

#### Technology

##### 17.6

Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

##### 17.7

Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

##### 17.8

Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

#### Capacity-Building

## **17.9**

Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

### **Trade**

## **17.10**

Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

## **17.11**

Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

## **17.12**

Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

### **Systemic Issues**

#### *Policy and Institutional coherence*

## **17.13**

Enhance global macroeconomic stability, including through policy coordination and policy coherence

## **17.14**

Enhance policy coherence for sustainable development

## **17.15**

Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

#### *Multi-stakeholder partnerships*

## **17.16**

Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

## **17.17**

Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

#### *Data, monitoring and accountability*

## **17.18**

By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

**17.19**

By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

# We can do it



## BAYWA STIFTUNG



Foto: BayWa Stiftung

### **Working together to improve our shared lives**

*“Foundations form an essential part of society: through social projects, they support and complement the government’s commitment to improving people’s living conditions in a sustainable way. As part of Agenda 2030, the United Nations has defined the global goals for sustainable development – goals that are also reflected in the projects of numerous foundations. The commitment to the Sustainable Development Goals (SDGs) demonstrates the holistic cooperation and involvement of foundations in achieving the globally set goals. It makes it clear that we are working together to improve our shared lives. We act in concert.”*

Maria Thon, Managing Director of the BayWa Foundation

## BMW Foundation Herbert Quandt



Foto: Marc Beckmann

### **Inspiring leaders to take their social responsibility seriously**

*“The clock is ticking and the SDGs can only be achieved through a joint effort. But the initial spark comes from the individual. Through our leadership programmes, we inspire and encourage leaders to take the lead in fulfilling their social responsibilities and acting as responsible leaders for a peaceful, just and sustainable future.”*

Markus Hipp, Member of the Board of the BMW Foundation Herbert Quandt



## Bundesverband Deutscher Stiftungen und Robert Bosch Stiftung GmbH



Foto: Björn Hänssler

### **Solving current challenges with the right strategies**

*“Over the past two years we at Robert Bosch Stiftung have carried out a comprehensive change of strategy and structure to enable us to address current challenges, such as climate change, migration and conflicts. This online report on the potential of giving for the SDGs therefore comes at just the right time for us. I also hope that it will mobilise forces within the Association of German Foundations, and that it will help in supporting necessary change processes in the association.”*

Prof. Dr. Joachim Rogall, Chairman of the Board of the Association of German Foundations and President and CEO of the Robert Bosch Stiftung GmbH

## Federal Ministry for Economic Cooperation and Development



Foto: Michael Gottschalk/Photothek.net

### **One world – our responsibility!**

*“The SDGs of the United Nations address the crucial issues facing humanity – food security, and the protection of global goods, the environment and the climate – all against the background of dynamic population growth, especially in Africa. We must implement the goals consistently. Our actions will determine the future of our planet. In addition to the political arena, civil society is also called upon. Foundations in particular are moving forward independently and innovatively and are a great role model for other actors.”*

Dr. Gerd Müller, Federal Minister for Economic Cooperation and Development

## Bürgerstiftung München



Foto: Yavor Lalev

### Steps required to implement the SDGs

*“In order to pursue the SDGs, one must consider one’s own work with its context. This means first of all looking at one’s own administrative and office work: for example, energy consumption, use of paper, etc. A next step is to check the impact of subsidies and projects with regard to the SDGs. In concrete terms, what is our social, ecological and economic responsibility within the global context, as set out in detail in the SDGs? On this basis, the following concrete steps can be taken: for example, including sustainability as a criterion in funding guidelines, or making it a goal in statutes.”*

Carmen Paul, Managing Director of the Bürgerstiftung München

## cdw Stiftung



Foto: privat/nh

### **Listening to people and founding out what they really need**

*“The SDGs must not be considered in isolation as they are interdependent: none of them can be achieved without taking other objectives into account. Without clean access to drinking water and sanitary facilities, the health situation cannot be improved sustainably. Without combating undernourishment and malnutrition, sufficient progress in the field of education cannot be achieved. And without access to electricity, entrepreneurial activities cannot be established and expanded. It is therefore essential for us to listen to the people on the ground and to develop a sense of what poverty means to them, what it does to them and what they actually need.”*

Sarah Link, Managing Director of the cdw Stiftung gGmbH

## Dreilinden – Gesellschaft für gemeinnütziges Privatkapital mbH



Foto: Lucas Wahl

### **SDGs + LGBTIQ = leaving no one behind**

*“There are an infinite number of big and meaningful tasks to be supported. The SDGs help to provide an overview and can help us work together better. This view is not north–south, but global. The work here in Germany looks at the SDGs from an international perspective. This can inspire new alliances, forums and communication.*

*Pragmatically, foundations should always ensure that they provide the greatest possible social added value. For foundations in a relatively well-off environment, this means proactively initiating new cooperation and thus opening up new potential for achieving the SDGs: Are there institutions in regions where achieving these goals is a more distant prospect? Do they have the same development goals as we do? Do they need us as partners?”*

Ise Bosch, Managing Director of Geschäftsführerin, Dreilinden – Gesellschaft für gemeinnütziges Privatkapital mbH

## Else Kröner-Fresenius-Stiftung (Foundation)



Foto: judithschmitz.com

### **The role of funding conditions for the SDGs**

*“Foundations can encourage their applicants to participate in achieving the SDGs through the funding conditions they apply. This will also increase the degree of awareness of the SDGs among applicants.”*

Dr. Judith von Heusinger, Head of the Medical-Humanitarian Development Cooperation Funding Area (Humanitarian Funding) at the Else Kröner-Fresenius-Stiftung (Foundation)

## filia. die frauenstiftung



Foto: privat

### **No sustainable development without women and participation**

*“Let those who are affected decide: filia’s girls’ advisory board has been working so successfully since 2012 that the foundation will now also set up an advisory board by and for refugee women\*. Participatory support structures create the basis for all those involved to provide fairer and more needs-oriented support. Equality also means access to decision-making power. Again and again, the girls\* and young women\* on the advisory board check whether the concept and the implementation of the projects have really been shaped and implemented by girls\* in a self-determined way.”*

Katrin Wolf, Deputy Managing Director and Public Relations at filia.die frauenstiftung



## Georg Kraus Stiftung

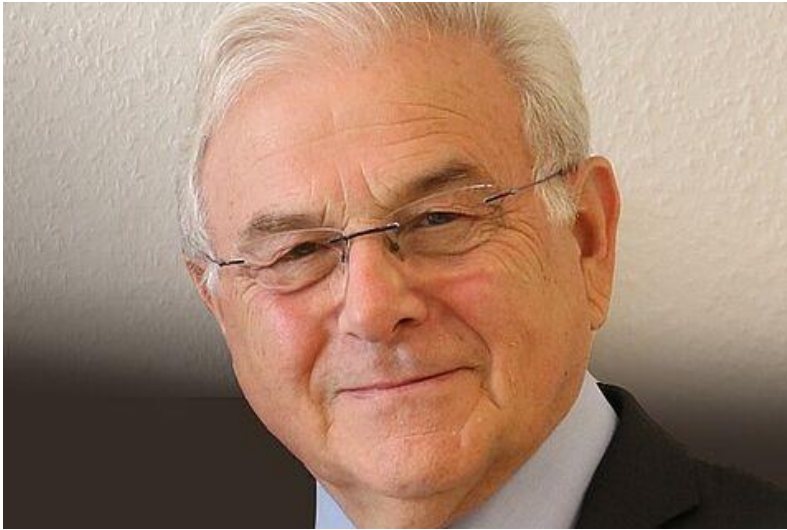


Foto: Georg Kraus Stiftung

### **An expectation that funded projects will be sustainable**

*“We expect the projects we support to be sustainable, not only in the sense of being designed for the future, but also in connection with the necessary learning processes. Our demands on the project partners are high: the requirement is that we achieve mutual understanding and an increase in knowledge of the interrelationships of the SDGs through educational impetus in our country.”*

Erich G. Fritz, Chairman of the Board of the Georg Kraus Foundation



## Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH



Foto: GIZ/Tanja Gönner

### Joint action by all societal forces

*“Civil society, political actors, the economy, churches: achieving the SDGs requires joint action by all forces in society. It makes me very happy to see the increasing involvement of foundations as an independent and supporting pillar of civil society: not only in Germany, but also in the Global South. On the side of German development cooperation, as well as on the side of the German foundation system, there is a great openness towards closer cooperation. Nevertheless – and we experience this in everyday practice – cooperation is often still challenging. Since we come from different institutional traditions, with equally different logics, administrative procedures and provisions, it is important to shape the regulatory framework. This requires a joint dialogue on what is possible, where there are limits and what needs to be moved forward. As GIZ, we would like to make a contribution to this.*

*But it is not only about institutions and processes. Especially in the area of foundations, it is about the people who are already active today and those who are still in the process of orienting themselves with regard to the form of their commitment to foundations. There is enormous potential here. Whether in civil society, the economy or politics: everyone needs to get involved. We in Europe have the material means to do so because most of us here are wealthy by comparison to our fellow human beings in other parts of the world.”*

Tanja Gönner, Chair of the Management Board of the Deutsche Gesellschaft für Internationale Zusammenarbeit

## Heinz Sielmann Stiftung



Foto: privat

### **Partnerships and learning as equals pays off**

*“It can be difficult to consider the 17 SDGs in an all-encompassing and equal manner and they have to be learned. I often hear: ‘It is not possible to achieve all the goals equally.’ Especially in the area of conflict between nature conservation and social development, the interests of ecology and of the economy often seem to be incompatible. And this may be true at first glance, given the everyday hurdles, structures and time pressure. At second glance, however, many instruments and holistic approaches to integrating all interests are already available and are already being implemented elsewhere. So it pays to give special weight to the ultimate goal for sustainable development – partnerships – and to learn and benefit from others and with others at eye level.”*

Natalie Klein, International Cooperation Officer at the Heinz Sielmann Stiftung

## Maecenata Foundation



Foto: Maecenata Stiftung

### **A new basis for action**

*“In recent years, many funding foundations have developed extensive sets of rules for themselves and their funding measures. More and more also require their project partners to implement gender mainstreaming, data protection, compliance or child protection regulations. Transparency and public accountability have also improved considerably in recent years. Foundations can continue along this path by developing guidelines for the implementation of the SDGs and making this a requirement for their partners as well.”*

Rupert Graf Strachwitz, Chairman of the Board of Directors of the Maecenata Foundation and Director of the Maecenata Institute

## Neven Subotic Foundation



Foto: Neven Subotic Stiftung

### **Achieving a lot, with quality and with a clear focus**

*“You have to have the courage to set a very clear focus – and thereby make the decision not to do certain things. The problems we have to solve are not easy, and it is difficult to achieve change. If we have organisations in this situation that have certain qualifications and that work with a focus on quality we can achieve much more than if organisations each seek to do too many things. This is an important point for the future: anything alternative approach will only lead to a dilution of efforts.”*

Neven Subotić, Management and Board of the Neven Subotic Foundation

## Siemens Stiftung



Foto: Konrad Fersterer

### Stepping up efforts to achieve the SDGs

*“We can and we must intensify our efforts to achieve the SDGs – time is running out. In summer 2019 the Siemens Stiftung joined the ‘German Foundations for the Future’ appeal. In order to implement the goals of the Paris Climate Agreement and the 17 SDGs of the United Nations of 2015 we are seeking to engage in a cross-sectoral dialogue in our daily foundation work. After all, the further development of society as a whole requires joint action by society as a whole. We create opportunities to shape this by promoting entrepreneurial models involving innovative technologies and education for sustainable social development.”*

Dr. Nina Smidt, Managing Director and Spokesperson of the Siemens Foundation

## Siemens Stiftung



Foto: Yann-Yves O'Hayon-Crosby

### **The SDGs can only be achieved through coordinated cooperation**

*"We are convinced that technology and digitisation can play a decisive role in achieving the SDGs. In this context, we rely on entrepreneurial solutions to create self-sustaining structures. We also strive to institutionalise solutions in order to have a long-term impact. If we want foundations to optimise their impact abroad and to be a source of ideas for other sectors we must break new ground. The cooperation of foundations and cooperation across sector boundaries are becoming increasingly important because the SDGs can only be achieved through coordinated cooperation."*

Rolf Huber, Managing Director of the Siemens Foundation

## Stiftung Gesunde Erde – Gesunde Menschen gGmbH



Foto: Dominik Butzmann

### **Acting more courageously and politically for a sustainable transformation**

*“The current crisis shows how fragile global health is. Pursuing foundations’ aims only makes sense if we are not at the same time destroying the very basis of life. That is why I hope that, to bring about a sustainable transformation, donors and foundations will now act more courageously and politically.”*

Dr. Eckart von Hirschhausen, Founder of the Stiftung Gesunde Erde – Gesunde Menschen gGmbH



## Stiftung Zukunft Wald



Stiftung Zukunft Wald

### **The SDGs as a source of ideas for sustainable action beyond a foundation's individual purpose**

*"Truly sustainable work by foundations starts on a small scale. The SDGs are powerful and simple idea generators for sustainable action beyond a foundation's individual purpose (as set out in its statutes). We are a nature conservation foundation and our foundation work is aligned with SDGs 15 and 13, but SDG 5 on gender equality is also an impetus for the implementation of gender equality in our committee work."*

Elisabeth Hüsing, Director of the Stiftung Zukunft Wald



# Stiftung Zukunftsfähigkeit

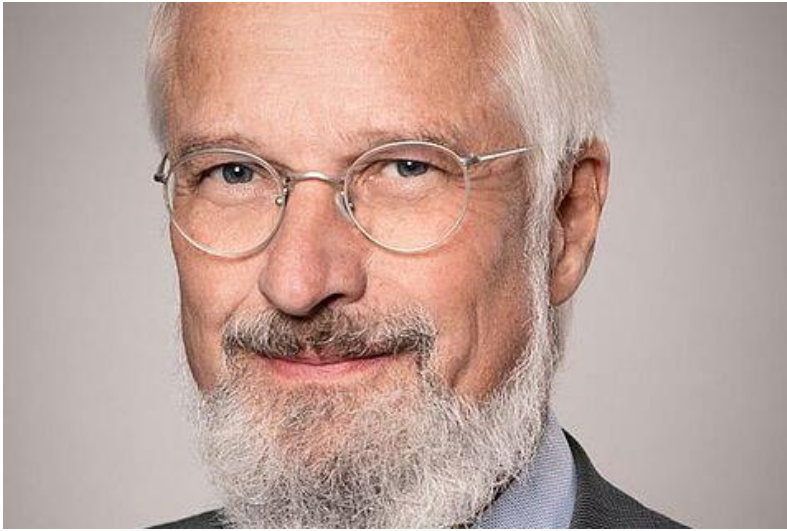


Foto: privat

## **A new perspective and a new dynamic for global justice**

*"The SDGs represent a completely new perspective and a new dynamic for global justice: ALL states are now developing countries and should contribute within the next 10 years to ending hunger, for example, and to helping ensure the implementation of human rights. With the general headings 'Transforming our world' and 'Leave no one behind' the 17 SDGs are a counter-argument to selfishness, nationalism, violence, short-sightedness and exclusivity. All parts of society – including foundations and philanthropists – can and must make their contribution, and they should all develop new forms of transformative cooperation."*

Klaus Milke, Chairman of the Stiftung Zukunftsfähigkeit and Chair of the international foundation platform Foundations 20

# What needs to be done?



The challenges of our time call for solutions that work. Many actors – including many foundations – are already setting a good example and are committed to achieving the Sustainable Development Goals (SDGs). But much more is needed to initiate the holistic transformation process that the SDGs demand. And so the question arises: Why is it so difficult to activate greater commitment to the SDGs in Germany? The less good news is that there are a number of obstacles. The good news is that each of these obstacles can be overcome.

A look at the obstacles makes it clear that donors, foundations, people from civil society who are committed to a better future and philanthropists who are seeking to focus more strongly on the SDGs can do so in a variety of different ways and can mobilise additional resources and partnerships for this purpose. The suggestions collected in this chapter are correspondingly diverse. Some are already part of the advocacy work related to giving, others are more directed at individual foundations themselves. Ideally, these suggestions will give rise to further discussion. In any case, they show how networked, and sometimes ambivalent and controversial, the challenges we face are – and also how networked/ambivalent/controversial their possible solutions are.

# Geographical limits of foundations' work

## The legal framework for cross-border philanthropy

Germany's commitment to the achievement of the SDGs is increasingly leading charitable foundations to commit themselves to activities at the international level. At the same time, cross-border giving activities are embedded in complex legal contexts that can both promote and restrict the international activities of charitable foundations. The legal framework in Germany offers many opportunities for charitable organisations to engage in international activities. Potential actors wishing to become internationally active can refer to already existing regulations: they should be courageous and try out and use the existing opportunities, taking into account the legal requirements. At the same time, an analysis of the legal obstacles to cross-border charitable work can help to strengthen the international commitments of those engaged in giving. What requirements under the legal framework conditions do foundations currently have to observe when they engage in cross-border activities?

## Proposals to improve the legal framework

A legal opinion ("Report on the legal obstacles to German philanthropy to exploit the potential for Sustainable Development Goals (SDGs)" (in German)<sup>4</sup> states that the theoretical explanations and practical examples have shown that the legal challenges to cross-border philanthropic activity exist at different levels. First of all – as with any other legally relevant action – it is necessary to observe the general provisions of company law, labour law, residence law, etc., which are relevant for the respective field of activity and country of assignment. Then, especially for philanthropy, the (non-profit) tax law is of crucial importance. Here, a fundamental challenge arises from the fact that the funds of a non-profit corporation are bound by the principles of exclusivity and immediacy in the non-profit financial cycle. This leads to problems, especially in the social entrepreneurial context, if funds are not to be used either exclusively or directly for non-profit, charitable or church purposes within the meaning of §§ 52-54 of the Abgabenordnung (AO, tax code). A fundamental reform of the German law on non-profit making is not necessary. According to legal opinion, it is precisely the core idea of the law of public utility and the justification for the granting of tax benefits that certain public utility purposes are pursued exclusively, and do not merely become a reflex or indirect consequence of economic activities. A softening of the requirements existing in this respect would only lead to further problems of delimitation and inequalities. An alternative approach would be better: (1) to adapt certain detailed regulations which lead to unnecessary difficulties for cross-border philanthropy; and, above all, (2) to reduce certain ambiguities of interpretation and application.

1. As explained in the analysis of the current legal situation in Germany in the legal opinion, there is a lot to be said for dispensing with the structural domestic reference in § 51 Para. 2 AO, and thus ensuring legal clarity. Likewise, the inherent domestic reference of the non-profit purpose of the "promotion of the democratic state" according to § 52 exp. 2 No. 24 AO should be eliminated by deleting the restriction on the "area of application of this law". In addition, in the light of the freedom of capital movement under European law, it would also be conceivable to make donations and

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<sup>4</sup> This detailed legal opinion was prepared by Prof. Dr. Birgit Weitemeyer and Dr. Elias Bornemann from Bucerius Law School. The opinion, including references/sources, can be found here (in German): [Read now](#) (PDF, 807 KB).

endowments directly to foreign organisations that are neither subject to limited tax liability in Germany nor located in a European Union (EU)/European Economic Area (EEA) member state tax-deductible. In addition, it is to be welcomed that the statement of the Bundesrat of 20 September 2019 proposes to delete the restrictions on the transfer of funds contained in § 58 No. 2 AO only to non-profit organisations in Germany and EU/EEA corporations with limited tax liability.

2. Furthermore, the legal opinion states that many problems of cross-border philanthropy result merely from a lack of clarity about the application of the law, which makes cost-intensive advice and time-consuming coordination with the tax authorities necessary. A simplification that is already sufficient in many cases would be achieved if the tax authorities were to provide more detailed information for certain areas to help them understand the legal situation. From the practical examples referred to in the legal opinion, it is clear that this applies in particular to the social enterprise sector. The Siemens Stiftung also states that it would bring a significant gain in clarity for the planning and organisation of projects if the Tax Code's Application Decree (in German: Anwendungserlass zur Abgabenordnung) explained how directness in the context of development cooperation is to be defined in the promotion of entrepreneurship. The focus should not only be on "classical" development promotion measures, such as technical and structural assistance, but also on areas such as organisational development, administration and communication. Practical work with social enterprises shows that these are the critical issues that are decisive for the failure or success of young companies.

## Legal obstacles to German philanthropy

The decisive legal provisions can be found in the tax law. The German law on non-profit-making assumes that non-profit-making purposes are pursued in Germany. On the one hand, because the tax advantage associated with non-profit status for non-profit corporations and for donors is borne solely by the German tax authorities it is considered that the non-profit funds should also benefit Germany. On the other hand, the fiscal sovereignty of the tax authorities is limited to Germany – for example, with regard to the verification of the proper use of funds. Neither of these rules precludes cross-border activity, but they do create special requirements.

### **Struktureller Inlandsbezug (structural domestic connection)**

§ Section 51, paragraph 2 AO states that a tax concession for the realisation of charitable purposes abroad can only be considered if “natural persons who have their residence or habitual abode within the scope of this law are supported or if the activities of the corporation can contribute to the reputation of the Federal Republic of Germany abroad in addition to the realisation of the tax concessionary purposes”. Although this provision has little practical effect, it restricts the understanding of the possibilities of international action in the field of non-profit-making.

### **Inlandsbezug einzelner gemeinnütziger Zwecke (domestic connection of individual charitable purposes)**

Some tax-privileged purposes are by their very nature limited to domestic activities. For example, the charitable purposes of promoting the protection of historical monuments, nature conservation and landscape management, as well as the promotion of a democratic state, are linked to German laws. Activities abroad with reference to these purposes are excluded. These purposes can, however, be realised by way of other non-profit purposes, provided that these are also provided for in the statutes of the respective foundation.

### **Application of funds**

Proof of the proper use of funds is the main problem in the international activities of foundations and donors. Due to the fact that the tax authorities’ tax jurisdiction is limited to Germany, foundations and donors who engage in charitable activities with an international dimension are subject to increased obligations to cooperate in providing evidence of the charitable use of funds. What proof is sufficient for the tax office, and when is the documentation sufficient? Since the charitable use of funds is always judged retrospectively, there is considerable legal uncertainty, which can hinder international involvement. An overview of the legal situation can be found in the detailed legal opinion “Report on the legal obstacles to German philanthropy to exploit the potential for Sustainable Development Goals (SDGs)” (in German).

The detailed legal opinion referred to in this section, including references/sources, was prepared by Prof. Dr. Birgit Weitemeyer and Dr. Elias Bornemann from Bucerius Law School. It can be found here (in German): [Read now](#) (PDF, 807 KB).

## Case study: Giving across all borders

The development towards a globalised world affects almost all areas of life. International trade, the transfer of goods and knowledge and the exchange between people of all countries are an expression of a worldwide society that is growing together. This also applies to the field of philanthropy. More and more people involved in giving and more and more foundations are internationally active and want to realise their charitable purposes – such as education, youth welfare or charity – beyond national borders. However, cross-border giving activities are embedded in complex legal contexts that can promote but also restrict the international activities of charitable foundations. Using the Maecenata Foundation's Transnational Giving programme as an example, the following section highlights the current obstacles to cross-border giving and presents possible solutions. The law of public utility, which forms a part of German tax law, plays an important role in this context.

### The Transnational Giving Europe network

In 1997, the network Transnational Giving Europe (TGE) was created by a number of large European foundations. The network has set itself the task of facilitating donations abroad through the cooperation of its partners. This cooperation is necessary in order to verify, through the network's partners, the charitable status of foreign recipient organisations and the quality of the funded project. The network is coordinated by the King Baudouin Foundation, which is based in Belgium, and now includes 21 countries in Europe (as at January 2020), and indirectly also in the USA.

As no existing German foundation was able to fulfil the tasks set, while at the same time the desire for a German partner within the network was becoming increasingly urgent, the registered association Maecenata International e.V. was founded in 2001. It acted as the German partner in the network. On 1 October 2010 the association was merged into the Maecenata Foundation, which since then has represented Germany in the network. Today, Transnational Giving is a programme of the Maecenata Foundation. The purpose of the programme is to make cross-border donations and support easier and more transparent. Specifically, earmarked foreign donations and subsidies are forwarded to German tax-privileged organisations, and donations and subsidies from Germany are allocated to the desired foreign purpose.

### Three case of international philanthropy

In three cases, cross-border giving activities are made more difficult by the substantive provisions of the non-profit law. First of all, a domestic organisation can itself become directly active abroad – either through its own organs, through constitutional representatives or through auxiliary persons within the meaning of § 57 Paragraph 1 Sentence 2 AO. If the domestic corporation does not itself act abroad, it can still support purposes abroad as a funding body within the meaning of § 58 No. 1 AO, or by passing on funds to a foreign corporation in accordance with § 58 No. 2 AO. The third case is the case group of direct donations by a domestic taxpayer to a foreign organisation, where the question of deductibility under § 10b EStG (Einkommensteuergesetz, in English: German income tax law) is involved.

### Obstacles to international giving action and approaches

#### 1. Tax law as national law – domestic

The tax law, and thus also the law of public utility, is national law. The tax advantage for non-profit corporations, and also for donors associated with non-profit status, is borne solely by

the German tax authorities. The tax authorities conclude from this that the non-profit status is structurally based on the assumption that the charitable purposes are realised in Germany.

§ 51 Para. 2 AO states that, if non-profit purposes are realised abroad, a tax concession is only possible if “natural persons who have their domicile or usual place of residence within the scope of this law are supported or the activity of the corporation can contribute to the reputation of the Federal Republic of Germany abroad in addition to the realisation of the tax concession purposes”.

The experience of the Maecenata Foundation in the context of its Transnational Giving Programme shows that this provision has hardly any restrictive effect on the practice of cross-border philanthropy, especially within the EU or the EEA. On the one hand, the provision lacks sufficient justiciability; on the other hand, it is suspected of being contrary to European law. Finally, the provision has been interpreted very broadly in relevant rulings of the Federal Court of Finance so that it no longer has a restrictive effect.

A limitation of the philanthropic activities that a charitable organisation can pursue abroad may also result from the fact that some tax-privileged purposes are by their nature limited to domestic activities, i.e. they have an inherent domestic element. For example, the charitable purposes of promoting the protection of historical monuments (§ 52 (2) sentence 1 no. 6 AO), nature conservation and landscape management (no. 8), and the promotion of democratic government (no. 24), are linked to German laws. Any activity abroad with reference to these purposes is excluded. However, the above-mentioned purposes can often also be realised through other purposes recognised as non-profit-making: the protection of historical monuments through art and culture (no. 5), nature conservation through environmental protection (no. 8), democratic statehood through education (no. 7) or the promotion of the international spirit (no. 13) through development cooperation (no. 15). In such cases, this is usually the approach chosen by the Maecenata Foundation in the preparation and implementation of the individual measures of the Transnational Giving Programme.

## **2. Recognition of tax deductibility**

Despite groundbreaking decisions of the European Court of Justice (ECJ), it is already proving difficult within the EU to deduct for tax purposes any donation receipts issued by a foreign recipient. Confirmations from countries outside the EU are generally not recognised. This is where the TGE network comes into play, by enabling donors to earmark their donation for a tax-privileged corporation in Germany, which then awards the donation to a foreign recipient – also outside Europe.

In 2000/2001 Maecenata discussed the principles of the programme, and in particular the audit and documentation procedure, with the responsible Regional Finance Directorate, and received basic approval. Since then, the Maecenata Foundation has been routinely audited several times. In addition, technical reports have been repeatedly commissioned on specific individual issues. The lawyers and tax advisers of major donors have also repeatedly subjected the procedure to an audit.

Since many foundations require their funding partners to provide a donation receipt like for a donation (even if this is actually not quite correct) they are, seen in this light, in the same position as private donors.

## **3. Due diligence**

German tax law requires that foreign recipients of subsidies must be comparable to a German tax-privileged corporation, or at least use the funds in a comparable manner. This must be checked in advance. The Transnational Giving Programme helps to meet the formal



requirements of the tax authorities. To this end, a review of the projects to be supported abroad is carried out (due diligence). This initially includes an examination of the articles of association, as the tax office would carry out in the case of a new foundation. For this purpose, the foundation examines a number of organisational documents and looks at the annual accounts and reports of the recipient of the grant. One of the essential points is an examination of the charitable purposes the planned work can be assigned to by means of a donation. It is not only important that the work is compatible with the charitable purposes according to the German AO, but also that the work is compatible with the charitable purposes according to the statutes of the Maecenata Foundation. Finally, the bank details are also examined. The recipient's bank must confirm that the account is in the name of the recipient organisation – in many countries where NGOs have difficulty opening an account at all, this is a major obstacle.

Subsequently – if the evaluation is positive – the actual transfer of funds is carried out. The German donor receives a German donation receipt. The foundation ensures that the necessary reporting obligations are fulfilled and monitors the use of the funds. Due to the foundation's many years of experience, it is now often called upon by German foundations – and even public funding bodies for which the confirmation of a donation is of no significance, but which wish to benefit from the well-established due diligence process.

#### **4. Use of funds**

In the case of charitable activities with an international dimension, foundations must fulfil increased cooperation obligations regarding the proof of the charitable use of funds (§ 90 para. 2 AO). This applies both to operationally active foundations – i.e. those that directly carry out projects on site themselves, and to sponsoring foundations that limit themselves to financial support – as well as to donors that make a donation abroad. The reason for this is that the tax authorities' fiscal sovereignty is limited to Germany. This means that the tax authorities can only check domestic tax facts ex officio. In cases with a foreign connection, the taxpayer thus has an increased obligation to provide evidence. Unfortunately, the requirements for proof of the use of funds abroad in accordance with the articles of association are not handled uniformly by the tax authorities.

#### **5. Legal uncertainty and increased regulation**

Just as for its network partners, despite the great degree of caution and accuracy, there is always a residual risk for the Maecenata Foundation that the tax authorities will not recognise this practice, or individual aspects thereof in individual cases. As is well known, charitable status is always reviewed retrospectively. This concerns the fulfilment of the purpose of the statutes as well as audits of recipients and charitable purposes. All in all, this leads to considerable legal uncertainty. The partners counteract this by ensuring an intensive and continuous exchange of experience.

Important points for the increasing legal uncertainty lie, for example, in changes to the law on non-profit-making purposes which may occur in a partner country. These developments are closely monitored and analysed.

In Germany, the discussion about the extent of political activity of tax-privileged corporations has caused great unrest. The withdrawal of the non-profit status of the Attac organisation, and, in the meantime, of numerous other civil society organisations, has also had a considerable impact on the international work of many foundations and associations. In addition, there are new regulations with regard to the fight against terrorism and money laundering (which are prescribed by the intergovernmental organisation the Financial Action

Task Force (FATF)). A particular problem in the work of the FATF is that the experts responsible there have little knowledge of civil society.

It can be observed that the German tax offices have become considerably stricter overall over the last few years. Confirmations of donations within the EU are not always recognised. From 2020, there will also be new problems in relation to Great Britain, as result of Brexit.

This is where the adoption of the pragmatic Dutch approach to charity could make a contribution. In this approach, organisations wishing to receive donations or subsidies from the Netherlands must register with a Dutch authority. In the registration process, they must post certain documents on their own website and keep them updated. The authority checks the basis of the documents available there.

### **Summary and outlook**

The TGE network, with its numerous partners, has proven to be a helpful instrument for those seeking to be active as founders worldwide, which is becoming increasingly important in our cosmopolitan, open society. Over 20 years of experience show that it can reach recipients in practically every country on earth. In addition, the network has accumulated a high level of expertise on global philanthropy, on the one hand, and on the mistrust generated by suspicions of money laundering and terrorist financing, on the other. It is not to be expected that nation states will abandon their restrictive attitude and distrust of transnational foundation activity and transnational donations in the foreseeable future. Civil society networks, such as the TGE network, will therefore remain important in the future, as they can provide concrete help in regard to ensuring strict co

pliance with all legal regulations, and can more generally help to reduce existing mistrust.

### **Suggestion: adaptation of the legal framework to the requirements of international commitments**

- The Federal Ministry of Finance (BMF) should change the regulations of the German tax code and the practice of the tax offices in order to facilitate actors' international engagement. In particular, there is a need to work towards the simplification and standardisation of the obligation to provide evidence of the use of funds, and the abolition of structural and inherent domestic references. In addition, the BMF should centrally organise the recognition of international partner organisations under the law on non-profit-making activities and enable commercial enterprises to be involved in the process of receiving funds.

### **Sources**

Seer, in Tipke/Kruse, AO/FGO, 158 Delivery 10.2019, § 52, marginal no. 38.

For details on the legal context of § 52 para. 2 No. 15 AO and the classification problems, see Schienke-Ohletz, FR 2012, 616 (621).

## Case examples

### Case study 1: a foreign company as a recipient of funding

Large non-profit development organisations cannot set up funding programmes if the recipient is a foreign company – for example, the subsidiary of a German global group. This is because, in the opinion of the charity officers of the federal and state government, a charitable organisation may not give grants to a commercial enterprise to promote development cooperation. Only the Deutsche Bundesstiftung Umwelt (Federal Foundation for the Environment) is allowed to do so, in accordance with § 58 No. 9 AO, for the promotion of environmental protection. This has made a considerable contribution to promoting protection of the environment by enabling many companies to make environmentally friendly investments that would not have been worthwhile according to purely economic criteria. The same could be achieved in the field of development cooperation if § 58 No. 9 AO were expanded as part of the upcoming reform of the non-profit sector, as the Association of German Foundations has been demanding for some time. All non-profit corporations should be allowed to award grants to commercial enterprises to fulfil their tax-privileged purposes. The promotion of commercial enterprises in developing countries is carried out, for example, for the purpose of improving the economic structure, promoting training, for environmental protection or for promoting occupational health and safety and equal rights for women and men. The current law on non-profit organisations unnecessarily restricts the funding opportunities for non-profit organisations organised under private law. It stipulates that foreign companies must be so-called auxiliary persons, and must be subject to instructions from the donor with regard to the implementation of the measures. However, this does not (any longer) correspond to the nature of funding partners. Earmarked funding with precise conditions would be a suitable means but is not permitted by the applicable German non-profit law in the opinion of the federal and state finance ministries. A change in the law is therefore necessary.

### Case study 2: requirements relating to proving that the use of funds abroad is in accordance with the statutes

An operational foundation implements projects in the field of development cooperation, often in cooperation with local partners. The focus is on strengthening village communities according to the principle of helping people to help themselves. One of the foundation's projects aims to improve the condition of the soil in areas that experience extreme drought. All measures are aimed at better storing and using the surface water available during rainy periods. To this end, irrigation dams are built and wells are repaired and modernised. In agricultural training programmes, experts impart knowledge about suitable means of production and adapting utilisation methods. The foundation cooperates with many partners abroad. On the one hand, this saves costs, because sending German personnel on secondment is expensive, and, on the other hand, participatory project development is more sustainable in terms of the SDGs.

The project arrangement poses particular challenges for the foundation with regard to the law on non-profit organisations. Within the scope of its accountability, the foundation must demonstrate that it has used its funds abroad in accordance with its statutes. Depending on whether the recipient of funds is a legal entity or a natural person, additional requirements apply. If a foundation transfers funds abroad, it must prove that the recipients are “non-profit”. This imposes a high administrative burden on many of the recipients abroad, who can

be both organisations and individuals, and an increased risk for the internationally active foundation. The proof can be provided by means of a “qualified proof of use” or “intensive itemisation”, with a detailed statement of the use of funds. In the case of persons, a so-called auxiliary personnel contract must also be concluded.

The requirements for proving that the use of funds abroad is in accordance with the articles of association are not handled consistently by the tax authorities. However, the following documents can generally serve as proof:

- reports translated into German or, after consultation with the tax office, into English
- contracts concluded and operations carried out in connection with the use of funds
- documents proving the outflow of funds abroad and confirmations by the payee that the funds have been received
- detailed descriptions of the activities carried out abroad
- materials relating to the projects carried out, such as brochures, press releases and publications
- audit reports from auditors
- notifications of funding from foreign authorities if the measures are supported by grants or similar
- confirmations by a German mission abroad that the alleged projects were carried out

In order to avoid later disputes with the tax office it is recommended to coordinate with the tax office in advance.

Nevertheless, a risk remains for the internationally active foundation described in this case. The increased burden of proof and the different requirements for the respective tax offices as regards provide proof of activities abroad often present administrative and financial obstacles for foundations wishing to become active abroad, and at the same time entail a liability risk for the foundation’s directors. There should be more good faith as regards the treatment of German charitable foundations, so that even in the case of funding abroad, it can generally be assumed that the funds are used for the intended purpose and the documentation requirements can thus be reduced.

At the same time, the documentation requirements in Germany should be handled uniformly. The introduction of a central office for the recognition and auditing of tax-privileged corporations from other EU states within the meaning of § 10b (1) sentence 2 no. 3 of the Einkommensteuergesetz (EStG, German income tax law) could be helpful here. With the creation of a central responsibility at the Federal Central Tax Office, the examination of the non-profit status prerequisite would be concentrated in one office, using specially trained staff, which would increase the quality and effectiveness of the procedures and reduce the administrative workload per case considerably. The introduction of central responsibility would also make it considerably easier to include foreign recipients of donations in German donation law. For although donations and the corresponding tax deductions to foreign institutions are possible under current European law, there is still a shortage of possibilities for practicable implementation. At present, for example, each individual tax office of residence has to examine whether a foreign institution, as a recipient of donations, can withstand an “equivalence test”. Such a central office could, in a second step, also include the recognition and examination of the non-profit status of non-EU entities in its remit. The introduction of a central responsibility could avoid the risk of duplicate examinations, increase the effectiveness

of the examination of foreign institutions (for example, by building up experience and knowledge, and making the training of staff easier) and relieve the donors' tax offices of the burden of carrying out lengthy examinations. In the same way, this would provide a practicable solution for the cross-border use of funds.

### **Case study 3: investigating practical examples of how objectives can be pursued despite the challenges of the current legal framework (positive examples)**

*(This case study is taken from the legal opinion prepared by Prof. Dr. Birgit Weitemeyer and Dr. Elias Bornemann of Bucerius Law School.)*

Many of the problems hinted at above, and presented in more detail within practical examples, can be made manageable by ensuring a problem-conscious design. For example, the uncertainties that exist with regard to the immediacy requirement of § 57 AO can be circumvented by having a (natural or legal) auxiliary person within the meaning of § 57 para. 1 p. 2 AO interposed on site, whose activity is attributed to the funding body as part of its own actions. For this to function, it is necessary that the legal and actual relations with a person active locally are so arranged that this person carries out concrete orders according to the instructions of the corporation and according to its statutes. A practical example of this is again provided by the Siemens Stiftung. In the "epExpert Service" project (placement of volunteer experts via an internet platform) described below, for example, the problems were solved by concluding a contract with the expert placed as an auxiliary person, so that he or she then worked for the foundation in the company in the developing country. This solution is practicable under non-profit law, but it should be emphasised that it involves additional organisational effort and certain labour law risks for the foundation.

Another way to deal with the limitations of the non-profit law is to leave the tax-privileged framework and to pursue the social service activity as a genuine economic activity. With this in mind, the Siemens Stiftung has established its own social enterprise, WE!Hub Victoria Limited, as a wholly owned subsidiary of the foundation in Kenya. This company – which is itself not a charitable organisation – works locally to improve the water and energy supply in the region around Lake Victoria in the long term. There is a supportive link between the foundation and the social enterprise in that the financial means for the acquisition of the land, buildings and technical equipment were made available by the Siemens Stiftung in the form of a shareholder loan on favourable terms. This type of corporate support is called "mission-related investment" because the corporation is less concerned with generating a return than with supporting the social purpose. For this reason, the use of the foundation's funds for such a loan is, from the point of view of the tax authorities, not harmful to the public good, because the Siemens Stiftung thereby realises its tax-privileged purposes in accordance with its articles of association – specifically, again, development cooperation in accordance with § 52, paragraph 2, no. 15 AO.

Especially in the context of social entrepreneurship, a further point must be made: activities that are not recognised as tax-privileged by the tax authorities (for example, because there is no immediate realisation of the purpose) are not simply denied to non-profit organisations. Even originally economic activities may be carried out by charitable corporations. Such economic business operations (§ 14 AO) only result in a partial tax liability of the non-profit corporation according to § 64 para. 1 AO, namely with regard to the tax bases of the economic business operations (income, turnover, assets). That means in concrete terms that, for instance, income from a business activity that does not directly serve to realise the purpose of the corporation (see § 65 AO) would have to be taxed. In this sense, it would therefore be

fundamentally permissible to operate an internet platform such as the “epExpert Service” project, even if this does not directly serve the purpose of the foundation. Against the background of the exclusivity requirement of §§ 55 para. 1 no. 1, 56 AO, it is sufficient if no funds are consumed by this activity and the platform can contribute to the generation of further funds, if necessary, which can be used for the direct pursuit of the purposes of the corporation. As a result, this means that such an internet platform may be operated as long as it operates at least at the level of covering its costs, e.g. by charging a small fee to the social enterprises that benefit from the platform. In the specific case of the “epExpert Service” project, this may not have been a viable option, because participation in the operating costs of the platform would have represented too high an entry threshold for the social enterprises. In other contexts, however, it may be practicable to pursue an activity which, although it does not directly fulfil its purpose, nevertheless creates added social value within the framework of a taxable economic activity. If such an approach is chosen, however, it should be noted that the difficulties of interpretation may simply shift to a different issue. For example, it is currently unclear in the light of the current case law of the Federal Court of Finance whether all special-purpose enterprises within the meaning of §§ 65 et seq. AO are subject to the reduced VAT rate of 7 percent, or only those businesses that provide “originally non-profit” services to “needy” recipients; the other businesses would then be subject to the non-reduced VAT rate of 19 percent like “normal” fundraising businesses.

#### **Case study 4: investigation of practical examples of how the legal framework is inhibiting (negative examples)**

*(The case study is taken from the legal opinion prepared by Prof. Dr. Birgit Weitemeyer and Dr. Elias Bornemann of Bucerius Law School.)*

From philanthropic practice, it is repeatedly reported that the legal – especially fiscal – framework is experienced as a burden. On the one hand, restrictions arise directly because certain funding activities are not permitted under the law on non-profit organisations. On the other hand, an unclear legal situation is also experienced as an obstacle, because it requires lengthy coordination with the tax authorities and because lawyers’ and consultancy fees are incurred. Thus, it is not only the fundamental question of the extent to which certain projects can be implemented that is affected. The legal framework sometimes also leads to important resources being tied up, and to not inconsiderable delays. This is particularly challenging for smaller entities with limited human or financial resources, or if a project needs to be implemented as quickly and dynamically as possible.

The starting point for many of the problems are the exclusivity and immediacy requirements under the public benefit law. A non-profit corporation may exclusively pursue its (non-profit) statutory purposes (§ 56 AO) and use its funds exclusively for its (non-profit) statutory purposes (§ 55 Paragraph 1 No. 1 AO). The useful effects may not be caused only indirectly but must be caused directly by the promotional activity of the non-profit corporation (§ 57 AO). A field of activity in which this often leads to complications is a type of cooperation that aims to establish sustainable, self-sustaining structures together with local people. To this end, cooperation is sometimes carried out with actors who provide socially useful services as entrepreneurs. However, these also have an economic interest in the project, so that the support and promotion of such actors is not exclusively non-economic. As a result, such arrangements of development cooperation often encounter tension under the law of non-profit making. Both the cdw Foundation and the Siemens Foundation report that legal

challenges regularly arise when cooperation with private sector actors from the social entrepreneurial context is required.

A vivid example of this is the epExpert Service project of the Siemens Stiftung. In the experience of the Siemens Stiftung, many (social) entrepreneurs in developing countries seek support for technical or organisational improvements, sales or marketing. Against this background, the idea was born to set up a free internet platform to connect the relevant experts and the social entrepreneurs with each other, with the aim that the experts would provide their support on-site free of charge. The decisive question under charitable law was whether the Siemens Stiftung would thereby directly realise a charitable purpose in accordance with its articles of association. In principle, “development cooperation” within the meaning of § 52 (2) No. 15 AO was a possible charitable purpose. The responsible tax office, however, was of the opinion that the internet platform would primarily support (social) entrepreneurs, and that this would not lead to an improvement of living conditions in the developing country. A different assessment would have been quite possible in this case. It was recognised that development cooperation in the sense of § 52 Abs. 2 No. 15 AO “in particular by technical assistance, capital assistance and goods assistance” would take place, by which economic structures would be created and promoted. The question was therefore whether the internet platform already represented such technical assistance, through which economic structures were created, or whether this support measure was too “upstream”. This example illustrates the problem that it is often not possible to reliably predict where exactly (in the opinion of the respective tax office) the boundaries lie between “direct realisation of the purpose”, merely indirect realisation of the purpose, and promotion of enterprises contrary to the purpose.

The Siemens Stiftung also reports similar uncertainties with regard to a case from its “empowering people.Network”, a network of about 100 social entrepreneurs who use simple technical solutions to eliminate deficits in basic services. The case involved a company in the Philippines that wanted to improve the production of simple mechanical water pumps to supply rural areas. The aim was to use technically improved water pumps to reliably supply even remote villages and their agricultural land with water. The water pumps were to be sold to communities, NGOs, NPOs, etc. The Siemens Stiftung had agreed to support the improvement of the water pumps by sending a suitable “volunteer expert” and would pay for the organisation, as well as any travel and insurance costs incurred. This support service could also have been seen as support for development cooperation within the meaning of § 52 (2) No. 15 AO, but here too it is questionable whether direct support under § 57 AO would actually exist, since initially only the company would benefit from the foundation’s services. However, this support of the enterprise led at the same time to an improvement of the technical infrastructure in the Philippines, which speaks for a direct fulfilment of purpose.

This example also raises new, further-reaching questions. How would the situation be assessed if the foundation were to support the distribution and marketing of the pumps, for example, rather than the technical development of the pumps with the help of an expert?

# Attracting new partners

As explained in the chapter on “Giving and the SDGs”, the SDGs also require persons engaged in giving and foundations to take a comprehensive and multi-sectoral approach to partnerships. This means both appreciating the purpose of foundations and their work, and embedding this in chains of effects, in larger project contexts and in coordinated action that also works as a whole and does not follow an isolated project logic – and may often even go beyond the boundaries of a regional foundation radius. For many foundations, cooperation with actors, some of whom are explicitly politically active, such as NGOs, activists or journalists, will play a greater role than in the past, as will partnerships with the public sector, especially the federal ministries relevant to the implementation of the SDGs.

## Strengthening cooperation with NGOs

The Federal Ministry for Economic Cooperation and Development (BMZ) promotes a wide range of actors in bilateral cooperation, including NGOs.

NGOs, like foundations, generally work for society and the common good. In this respect, there is great potential for cooperation: for example, through professional exchange or mutual financial support. Although such cooperation already exists in isolated cases in practice, further expansion of cooperation between foundations and NGOs is needed to exploit the full potential of charitable activities. However, there are a number of hurdles to be overcome: different approaches, modes of expression and speech in dealing with and discussing issues are as much a part of this as the lack of opportunities for exchange and development of joint projects.

### **Suggestion: create forums for exchange between donors and NGOs**

- The Association of German Foundations should examine to what extent it makes sense to create a section on its website for SDGs-relevant news and events of NGOs operating in the field of the SDGs, and to offer a regular forum explicitly for the exchange of information about this work.

## Cooperation with journalists and activists

When it comes to exposing and publicising social inequalities, political grievances, shrinking civil society spaces, damage to the climate and environment and much more, the public in many countries depends on the work of journalists and activists. It is often difficult to find adequate funding for their often lengthy and costly research or projects.

### **Suggestion: involve new actors in the cooperation**

- The Association of German Foundations should examine to what extent it makes sense to create a section on its website for SDGs-relevant news and events by journalists, activists and any interested members of the public in the field of the SDGs. A regular exchange could take place on the occasion of the annual Foundation Day.
- The BMZ should provide funding for SDGs-relevant work by journalists and activists in cooperation with foundations and/or NGOs. This funding should be kept administratively simple.



## **Cooperation with the Chancellery and German ministries that are in charge of achieving the SDGs**

There is a broad consensus that foundations can make a significant contribution to achieving the SDGs. Nevertheless, foundations have not been given sufficient consideration in the design of the SDGs and in the preparation of the Voluntary National Reviews (VNRs). One reason for this is that the planning of the indicators and the VNRs is based on economic and political considerations that are not suitable as regards reflecting and incorporating the diversity of civil society. The work on the SDGs carried out by foundations is therefore often not integrated into reporting. In order to change this situation, foundations require that both sides approach each other on an equal footing, because they do not want to appear as petitioners.

On the other hand, there is not enough transparency about public meetings and working groups on the SDGs in the Chancellery and in the ministries, or about the cooperation on the topic between the ministries and the Chancellery. Thus, it often happens that not all relevant actors are involved in these discussions.

### **Suggestion: approach each other in cooperation**

- The BMZ, the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, together with civil society actors, such as associations, federations and foundations, should draw up a system that is suitable for taking into account the effects of donors – and civil society as a whole – on the achievement of the SDGs.
- BMZ and BMU should proactively invite civil society actors, representatives of foundations and endowments to their own events, and try to consistently address new actors and open up target groups.
- BMZ and BMU should regularly participate in civil society events in order to facilitate an exchange of ideas and to learn from each other.

# Limited resources

## Mobilising finance, knowledge and commitment to the SDGs

Even if foundations have considerably less financial resources than governments, their role as sponsors can be significant – for example, if they provide funding in special niches or with special independence. As investors, they also have an influence on the achievement of the SDGs, through their investment behaviour. As capital accumulators with a positive impact, they could play an even greater role in mobilising additional resources.

## Optimise investment – getting more out of foundations' assets

Foundations under civil law are endowed with assets, from whose income they derive their budgets. In the case of foundations under civil law, the assets must be preserved in principle. Consumer assets are an exception. In addition, many foundations have other sources of funding: for example, through regular donations from living donors or through fundraising and cooperation. The financing mechanisms and rules are so diverse and different that they cannot be assessed here in their entirety. However, common fields of action can certainly be derived from the work of the working groups on foundation assets (a working group of the Association of German Foundations), the Impact Investing Expert Group and the network surrounding the “Capital and Impact” project of the Association of German Foundations.

Also, because foundations vary so much in terms of size, legal form and asset structure, foundation bodies often lack comparative data and tailored tools to support and document asset decisions. In order to make stronger contributions in the target areas of the SDGs without cutting back on current funding, own projects or the personnel and material resources required to maintain the foundation's work, most foundations focus on the often existing additional earnings potential. Since 2016, the representative foundation panel of the Association of German Foundations has shown that a significant number of foundations have difficulties in generating income above the rate of inflation. Furthermore, an estimate by the European School of Management and Technology (ESMT) in its 2018 study “Endowment Impact – Social Added Value of Foundations from Assets” shows that foundations' investments are often even more risk-averse than is required of them by foundation law, their own statutes, foundation supervisory bodies or tax offices.

This challenge is reflected on the supply side: foundations rarely obtain tailor-made financial products and advice, and then only in cases involving high investment volumes. Apart from the so-called endowment funds, which are usually rather defensive mixed funds (whose performance is often below the average of mixed funds according to data from absolut.research), there are hardly any financial products that address the dual characteristics of a long investment horizon and social objectives. Allegedly restrictive foundation supervisory authorities and tax offices are often cited as a major obstacle in this context. In practice, however, this is often not the case, which points to the lack of a systematic dialogue between foundations, financial service providers and supervisory authorities.

### **Suggestion: revise investment guidelines, combine forces and learn from each other**

- For many foundations, it makes sense to draw up or revise investment guidelines in order to optimise the return on the foundation's assets. The Association of German Foundations provides easily accessible publications and networks for this purpose.

- Some instruments of engagement, such as impact investing, are not suitable for all foundations, but in times of low interest rates they can be a way to increase the impact of foundation activities.
- The Association of German Foundations should use surveys of the foundation landscape to create an overview of the concrete asset investments of foundations and make it available to all foundations.
- Foundations could make greater use of pooling opportunities – for example, the joint investment of assets – and thus create incentives and opportunities for financial services providers to make optimal investment offers to smaller foundations as well.
- The KfW Group and its subsidiary Deutsche Investitions- und Entwicklungsgesellschaft mbH (DEG) should examine whether it could create an investment opportunity for foundation capital, which is currently seeking opportunities for asset investment when interest rates are low, that would on the one hand take foundations with their special restrictions on asset investment into account, and, on the other hand, raise funds for the realisation of the SDGs. This could be achieved, for example, through an SDGs fund.

## **Examine your investments in relation to ESG criteria**

According to the Forum Nachhaltige Geldanlagen (FNG, Forum for Sustainable Financial Investments), foundations do not play the pioneering role among institutional investors that might be expected of them with regard to the application of social and ecological criteria. Even though there are some areas in which environmental, social, governance (ESG) systems are already widely used, particularly in church foundations and in the area of nature conservation foundations, it can be assumed that there are still many foundations that do not yet have transparency about the social and ecological impact of their own portfolio. In the worst-case scenario, foundations may find that investing their assets runs counter to their own purposes.

Over the past two decades, so much has changed in terms of the availability and breadth of ESG investments that there are few technical obstacles to, or concerns about, risk-return profiles that stand in the way of their wider adoption. The first ESG investments that can be correlated with the SDGs are already in place, enabling a foundation's impact in terms of its sustainability objectives to be presented.

### **Suggestion: create ESG transparency and prioritise investments that are in line with ESG criteria**

- Foundation bodies should consider how they can better understand and monitor the social and environmental impact of their own investments. On this basis, corresponding investments should be presented in internal or public reporting with references to the SDGs.

### **Suggestion: provide a benchmark on the investment strategy and portfolio of the engagement landscape for foundation bodies**

- Those who are responsible within foundations should have the opportunity to find out about the investment behaviour of other foundations and in this way obtain guidance and inspiration for their own investments. Foundations can exchange information and learn from each other as colleagues.

## Strengthening the competencies of foundation bodies

Of decisive importance for the consideration of the SDGs in the work of foundations are the foundation's organs. Their staffing, knowledge and guidelines for decision-making, as well as documentation of the decisions they take, are essential for the growing importance of the SDGs.

However, foundations face a growing challenge in attracting qualified committed individuals. Five years ago, only one-third of foundations reported experiencing this challenge; three years ago it was already half of them (source: Stiftungspanel (in English: Foundation Panel) No. 16). In view of an imminent generational change in many bodies, one of the most urgent problems now is indeed likely to be how to mobilise members of foundation bodies with relevant legal, financial expertise or experience in the application of the SDGs.

Another frequent obstacle is the creation of a knowledge base for the still relatively new SDGs in order to further develop the work of foundations. Only very few, mostly honorary foundation board members, are likely to have made use of the available opportunities for further training. A greater obstacle than a possible lack of competence, however, is often legal uncertainties regarding the interpretation and further development of statutes, be it with regard to the fulfilment of a foundation's purpose or the investment of its assets. In this context, there is often a lack of easily available and comprehensible guidelines from legal practice – for example, on the liability standard for committee members or on the possible dangers to non-profit status.

### **Suggestion: support committee succession**

- Foundations and the Federal Association of German Foundations should establish additional mechanisms for tendering committee tasks and matching committed individuals.

### **Suggestion: implement clarifications within the framework of the reform of foundation law**

- With the adoption of the planned reform of the law on foundations, the Federal Government and the German Bundestag aimed to standardise foundation law and supervisory practice, clarify the standard of liability, extend the scope for amending foundation statutes (especially during the lifetime of the founders) and facilitate the formation of foundations.
- The Association of German Foundations should intensify exchange and further training on the changing legal environment and focus on how foundations can use this in their work on the SDGs.

# Knowledge about the SDGs and the work of foundations

Only if both donors and those involved in foundations are familiar with the SDGs, and if actors from the diverse landscape of engagement, recognise the potential of philanthropy can the two be effectively linked. In view of the relatively rare references to the SDGs in annual reports and public relations work of foundations, it can be assumed that there is still room for improvement in terms of knowledge about the SDGs within the foundation sector, or the significance of foundations' own work for the SDGs. As an indication, the level of awareness of the SDGs among the German population is 46 percent, which is below the global average. In particular, the SDGs are usually still perceived as being located in a traditional context of development or international cooperation, and their relevance for domestic development is underestimated.

Even among potential partners of foundations, knowledge of the foundation sector is not sufficiently developed. As an EMNID (a German opinion research institute) analysis commissioned by the Association of German Foundations in 2019 showed, the public image of philanthropy is fundamentally positive, but is not underpinned by detailed knowledge and concrete examples, and is therefore quite susceptible to prejudice and misinformation. There is still a need for fundamental and broad-based education, especially in regard to the demarcation of the German foundation landscape from foreign foundations with a high media presence and global activities.

## **Suggestion: broaden knowledge about the SDGs and foundations**

- The actors (in) development cooperation should involve foundations more systematically in their information networks and make the significance of SDGs visible also for those foundations whose commitment traditionally falls more within the scope of other statutory purposes.
- The Association of German Foundations should further strengthen its public relations work on the special features of the German foundation landscape and, in doing so, make use of media formats that have a broad impact. Communication should place even greater emphasis on the fact that every man and woman can establish an endowment for a foundation: for example, through community foundations or trust foundations.

# Harmonisation of charitable purposes and the SDGs

## Differences in the classification of the SDGs and the purposes of the German tax code

§ 52 of the German tax code determines when an organisation in Germany is to be regarded as charitable, namely when its activities are “aimed at selflessly promoting the general public in the material, intellectual or moral field”, provided that it does not only serve a firmly closed circle of persons. In addition, § 52 exp. 2 AO 25 enumerates purposes whose realisation is to be recognised in principle as the promotion of the general public in the sense of the tax law. This list ranges from the promotion of science and research, religion, art and culture, to the promotion of efforts to reduce threats to life and the promotion of civic engagement.

Anyone setting up an organisation that is to be recognised as a charitable organisation for tax purposes must be guided by this list of purposes. It is not always possible to assign the purposes of the German Fiscal Code to the SDGs one to one. De facto, for every grant or every self-implemented project, it must be checked again under which of the SDGs the charitable work falls. There is currently great uncertainty in foundations as to how this check is to be carried out. In addition, charitable work can often be attributed to more than one purpose.

Although the SDGs in their present form are expected to expire in 2030, so that the point of reference for the adapted and supplemented charitable purposes of the German tax code will no longer apply from then onwards, a harmonisation of the SDGs and the charitable purposes of the tax code is nevertheless to be regarded as sensible, since the contents of the SDGs cover a great many areas and it can be assumed that these areas will not lose their topicality. It seems likely that they will be updated within a different framework.

### **Suggestion: parallel representation of the SDGs and non-profit purposes according to § 52 AO**

- In an effort to promote the harmonisation of the SDGs and charitable purposes, the Association of German Foundations provides its expertise and its national and international network in order to sensitise actors within the engagement landscape to the SDGs, to communicate their contents and to strengthen the presence of the SDGs, both in the practice of the actors within the engagement landscape and among the state authorities.
- Foundations should present their activities in annual reports and on websites, where possible and meaningful, both – as has been customary to date – with reference to the charitable purposes according to the tax code and with reference to the SDGs.
- The Association of German Foundations should examine whether it is possible to gradually integrate both the system of the engagement landscape and data of foundations into the Database of German Foundations in order to create the basis for better recording of foundation activities with regard to the SDGs.

## **Work on the SDGs does not have to be charitable**

Those who traditionally come from the non-profit sector or the realm of development cooperation often still locate the SDGs in the realm of international development cooperation and environmental protection. However, Agenda 2030 calls for the cooperation of a wide range of actors: governments, commercial enterprises, financial institutions, science, civil society and every single person. The implementation of the SDGs cannot be limited to individual, clearly delimited topics. Rather, they require a holistic perspective and new forms of cooperation. Therefore, among the actors working to achieve the SDGs there are increasingly those without a charitable background. The boundaries between non-profit and for-profit are also becoming increasingly blurred, as can be observed in the field of philanthropy as a whole. This makes it more difficult to decide what can still be recognised as charitable – for actors who operate in the sense of charitable purposes under the tax law, but also for the tax offices that audit charitable status.

### **Suggestion: obtain clarifications from the tax authorities**

- The Association of German Foundations should compile a list of concrete cases of doubt and borderline cases of charitable or non-profit SDGs-relevant projects with foundations that are particularly affected and with experienced partners in development cooperation. Together with the tax authorities, a handbook with clarifying information could then be developed.

# Insufficient data availability

## What is part of giving?

In order to determine the potential of philanthropy in Germany for achieving the SDGs, it is first necessary to apply a generally accepted system to define what is actually meant by “giving”. Which forms of organisation are included – and which are no longer included? An overview of the broad spectrum of giving is provided by the engagement landscape.

Data is available primarily on classic forms of foundations, such as foundations under civil law. The further one moves away from the term foundation in the narrower sense, the less information is available. One task will therefore be to collect more comprehensive data – and also to determine what should be sensibly collected in order to measure how great the potential of the entire spectrum of foundations actually is.

### **Suggestion: implement an engagement landscape and maintain it**

- The Association of German Foundations has drawn up an engagement landscape that provides information on the spectrum of giving. In the future, this should be backed up with data and continued.
- German ministries, the GIZ, the KfW Group and its subsidiary DEG, and other implementing organisations should use the engagement landscape to define and quantify their cooperation with the actors of giving.

## How much capital is invested in foundations?

It is even more difficult to determine the capital invested in foundations. This is mainly due to the lack of regulations that provide access to information. This applies to data on capital invested as well as to data on the impact achieved. This is why the Association of German Foundations has long called for a foundation register which is publicly accessible. This will make information – such as the amount of the initial capital, which foundations must declare when registering – accessible.

There are also no systematic findings on the effect of foundations’ capital that is invested. This is because foundations are not yet obliged to provide information on the invested foundation capital in reports with uniform and comparable standards. In the business world, however, reporting standards are common.

### **Suggestion: presentation of the capital employed by foundations for the SDGs**

- German people engaged in giving could decide for themselves to publish transparently the funds spent on the SDGs – including the investment of a foundation’s assets. In addition to the information from a possible foundation register, this would make it possible to obtain information about the assets actually used for the SDGs.
- A workshop on this topic should be offered at the German Foundation Day 2021 (#DST21) in Hanover.

## Systematisation along the SDGs

Despite the foregoing, some figures are available on the use and impact of foundations’ capital, especially on the cooperation of people engaged in giving with other actors. They can



be found, for example, in the reports of German ministries that cooperate with foundations, and also in the annual reports of corporate foundations. However, these figures cannot usually be assigned to the SDGs because the reports are committed to the developmental or corporate policy perspective, and so the data are prepared accordingly. Thus, an SDGs-oriented classification is very difficult. It is therefore important to find a solution for all ongoing and planned cooperation projects that take the SDGs into account when collecting data.

**Suggestion: ensure consistent conversion of budget assignments to the SDGs**

- German ministries and their implementing organisations, as well as the GIZ GmbH, the KfW Group and its subsidiaries (the DEG) should align their budgets used for German foundations with the SDGs and allocate all funds to the SDGs when they are awarded.
- On the website of the Federal Chancellery, or on the websites of the individual ministries, cooperation with German foundations and other actors should be presented transparently and in detail.

## **Input versus impact**

Even if the resources used for the SDGs are known, it is not automatically possible to draw conclusions about the results achieved. A large sum of money does not per se mean that it is also used efficiently for the SDGs, and that it has a relevant impact. Rather, it is observed in the field of giving in Germany that significant achievements are made for society precisely where small budgets are spent but impressive voluntary commitment is evident. In order to measure whether and how the SDGs can be achieved by 2030, we therefore need an impact-oriented approach that captures how all actors – business, politics, civil society, as well as each and every individual – can contribute to achieving the goals at sub-national, national, regional and global levels.

**Suggestion: introduce an impact-oriented approach**

- The BMZ should provide funds to develop a comprehensive approach to demonstrate the impacts of the German foundations in relation to the SDGs.
- The GIZ GmbH, in cooperation with the SDG Philanthropy Platform and German foundations, should develop a comprehensive approach to an impact-oriented presentation of the SDGs-relevant work of German foundations.
- GIZ, in cooperation with the SDG Philanthropy Platform, should develop a platform (on the SDG Philanthropy Platform) on which German foundations can easily present their impacts.
- The Association of German Foundations should communicate this presentation of the work of foundations to the foundation sector and offer training for foundations in this area.
- German foundations should consistently upload their achieved effects to the platform.

## **A platform for the presentation of contributions to the SDGs**

A number of platforms, including the SDG Funders platform, do already provide an overview of where philanthropy capital spent on the SDGs is spent. However, there is still no way of monitoring the effects achieved at sub-national, national, regional or global levels. For reporting in VNRs, the provision of such data on a centralised platform would be mandatory.

**Suggestion: consider the contribution of giving to the SDGs at national, regional and global level**

- Together with the SDG Philanthropy Platform, the Association of German Foundations and German Foundations should develop an approach for ensuring donors and foundations can adequately present their SDGs-relevant work.
- The Association of German Foundations should coordinate these discussions and exchanges.
- The SDG Philanthropy Platform should communicate the results at the United Nations level in order to implement the proposals.

## **Consideration of giving in the concept development**

The problems with the systematic collection of data can be traced back to a problem in the development of SDGs: although civil society was extensively involved in the development of Agenda 2030 and its formulation, representatives from the non-profit sector were not sufficiently taken into account in the indicators for measuring the achievement of the objectives. The same applies to the German sustainability strategy. This is another reason why it is still not possible to determine exactly how great the contribution of giving is to the achievement of the SDGs.

**Suggestion: consider the contribution of giving to the German sustainability strategy**

- The Federal Chancellery, the BMZ and the BMU should involve foundations in the revision of the German sustainability strategy and develop an approach to adequately represent the contribution of this group within civil society.
- The Association of German Foundations should accompany these discussions and exchanges.

# A plea: More work for the SDGs



## The clock is ticking

Founders and foundations have helped to shape society for many centuries. Everywhere we encounter the evidence of their impact. What an exciting journey foundations experience! Usually set up 'for eternity', they can succeed in combining a long-term perspective with the urgency of addressing current social challenges. Perhaps it is precisely this range that enables their very specific approaches to solving the challenges of the present.

Their statutes provide the framework for their activities; these statutes set out the purposes, and sometimes also their strategies for the use of resources. In the case of foundations with a legal capacity under civil law, this core of the foundation's work can only be changed – if at all – within very narrow, qualified limits. Read just a few dozen statutes and you'll soon notice that there are as many different objectives as there are approaches.

This report is mainly about the relationship founders and foundations have with a completely different document that attempts to summarise the pressing challenges of the world in a few sentences: the Sustainable Development Goals (SDGs) of the United Nations. Since their formulation in 2015, the SDGs have become a kind of standard for everyone who wants to work together for a better future. Little by little, the 17 goals, with their memorable design, are conquering the programmes of public authorities, the annual reports of companies, and the analyses of scientists and consultants.

But what is the contribution of giving? What contribution do foundations make to the implementation of the SDGs? Would it be possible to apply to the diversity of foundations the common denominator of the SDGs? And if so, would that be desirable? And to what extent do urgency, globalism or multi-sectorality change the potential of giving?

The foundation sector is not alone in facing these questions. The SDGs call on politicians, companies and civil society organisations alike to review their impact and align it with common goals, to make those goals more measurable, to forge new partnerships and to mobilise additional resources. The rethinking involved in this process cannot involve a static analysis: it must involve what the UN Conference on Environment and Development in Rio de Janeiro in 1992 called a 'search movement'. And everywhere we have to deal with imperfect data, trade-offs and uncertainties of impact.

## The potential of giving

How could we go on? How great the potential of giving still is can be shown at least to some extent by means of a comparison: apart from the important exception of public sector foundations, foundation assets are primarily derived from (larger) private assets. With a team of consultants, the Association of German Foundations has compared the historical development of the assets of the richest ten percent of the population with the development of documented foundation assets (in foundations under civil law). The result: In the first decade of this millennium, until the financial crisis, foundation assets grew in a clear correlation with the top private assets. This correlation has largely broken down in recent years. The development of top private assets continues to be dynamic, whereas the assets of foundations have hardly grown in real terms, i.e. adjusted for inflation. Mathematically, there are three different effects involved here. Firstly, due to the low returns of many foundations, assets have increased less frequently on their own. Secondly, few larger donations for endowments (in German: *Zustiftung*) have been documented. And thirdly, fewer large foundations have been established in recent years.

Even though it is extremely difficult to attempt to quantify this difference, due to the doubly challenging data situation regarding private assets and foundation assets, an estimate is nevertheless possible. If wealthy people in the top decile in Germany were to transfer as much of their assets to foundations by 2023 in percentage terms as they did in the years from 2000 up to the financial crisis, and if existing assets held by foundations were managed in the same way as the average of the best foundation investors, then 20 to 40 billion euros more assets would be possible.

Instead of arguing about the exact amount, it is worthwhile looking at the factors that led to the creation of this so-called foundation gap. Further analyses of the deeper reasons for the relatively declining mobilisation power of foundations would be helpful and desirable. However, one thing is clear: there is a tremendous opportunity for giving to produce a higher level of financial impact from the positive asset development that has taken place in the past decade, be it through new offers to engage in meaningful work, better communication or a modernised legal framework.

In the opinion of the author, however, this requires further consideration in at least three directions. Firstly, how can existing foundation assets be managed more profitably in order to increase the assets and thus also make donations to the endowments a more attractive proposition? Secondly, how can impact-oriented investment strategies contribute to realising a foundation's purpose? At least in theory, the leverage to pursue the foundation's purpose from the assets is much greater than the restriction to pursue the purpose exclusively from the income from asset management. With regard to this, there are now numerous examples, both in Germany and internationally, which the Association of German Foundations has also documented in its 'Capital and Impact' project since 2017. Thirdly, how can more assertive advertising communication on giving help to close the knowledge gap among potential givers and make the variety of possibilities more visible?

A constructive argumentation with this foundation potential could, however, also play an important role in the representation of interests: for example, in promoting a more flexible framework for investment in foundations, or even in advocating new models, such as 'temporary giving'. The latter involves assets being transferred to a foundation for a limited period of time in order to generate income for the foundation, with the assets later being transferred back to private ownership.

The United Nations SDGs can play a positive, activating role here. The urgency of global challenges; the opportunity that exists to present the contributions of founders or foundations to the SDGs in a transparent way; and a well-communicated and legally updated framework for giving – this constellation could be useful in activating at least part of the upcoming intergenerational transfer of wealth for giving. This is many times greater than the potential of giving that would result from the above-mentioned calculation.

## **Giving in an age of urgency**

With the adoption of the SDGs, the countries of the world have initiated a double paradigm shift: instead of there being development goals for just one part of the world, there are now shared goals for all. Moreover, these goals are not primarily aimed at governments, but offer a broad framework within which every citizen and individual organisation can locate their contributions.

How can – how must – giving relate to the SDGs? At first glance, foundations, with their orientation towards the common good, would seem to find it particularly easy to make a

contribution to the SDGs. With their variety of organisational forms, cultures and focal points of work, they should be ideally suited to being important actors in the search for sustainable solutions. They are free to form the most diverse networks, to promote even unusual ideas, and to act with great independence — even in areas where governments and companies, with their respective logics, cannot or do not want to act. These qualities of foundations could be decisive above in cases where several problems are interwoven: climate change and the crisis of liberal democracies, poverty migration, and human and women's rights work – to name but a few examples. Foundations can also make their contributions broadly based from the outset, and can work 'from below' so to speak, to bring out the best in society.

At a second glance, however, it becomes clear that the matter is not quite so simple. Foundations are equipped with a high degree of autonomy and individuality, which they owe to their purpose – but this purpose sometimes suggest very specific solutions to challenges. Foundations whose assets must be preserved for the long term must also constantly and responsibly walk a fine line: between the mobilisation of resources and the associated risks of capital investment, on the one hand, and the protection of capital on the other. Above that, the law on non-profit organisations in Germany provides an ambivalent framework: on the one hand, foundations that are recognised as charitable entities are tax privileged; on the other hand, their implementation of economic solutions is only permissible within certain limits.

This makes it all the more crucial for foundations to contribute their uniqueness in tandem with other voices, in conscious teamwork with other actors: namely, as non-partisan and independent entities; as entities with a high degree of social trust and which are well-equipped to engage in joint problem solving; as magnets for technical expertise and wealth; and as early-stage and personal supporters which can get involved before other donors and investors.

If one looks beyond foundations, in the narrower sense of charitable foundations under civil law, to the many and increasingly diverse forms of civil society engagement, the picture changes once again: never before has there been so much private wealth, never before has there been so much potential for engagement, never before has there been such a widely shared understanding of the urgency of global challenges.

With committed new donors, numerous experienced foundations, a supportive policy environment and many other actors, it may be possible not only to mobilise great additional commitment, but also to steer this in the direction of the SDGs, to have an impact that no other – and no single – actor would be able to have in this form.

Giving is and remains a major response to the challenges that are currently facing us. After all, the long history of giving shows that it is always capable of reinventing and expanding itself. As so often before, delivering on the SDGs will require a courageous generation of committed individuals who think beyond the present day and unlock the enormous potential of giving.

Let's get to work together!

# Background information

## The engagement landscape

What is giving? Firstly, giving is much older than the relevant laws that are in force today. Secondly, giving is not limited to foundations under civil law – for example, there are many existing foundations that do not have the legal form of a foundation under civil or public law. Thirdly, if we move beyond just the German terminology, “philanthropy” – one of the terms most frequently used and discussed globally, with its more Anglo-American character – also inspires founders in Germany. In this connection, a helpful definition of the term “philanthropy” has been provided by the Centre for Philanthropy Studies at the University of Basel: “Philanthropy includes any private voluntary action for a charitable purpose.”

It’s time for an up-to-date overview that describes the most important legal forms and instruments of charitable activities and giving in Germany.

In 2019, the Association of German Foundations discussed the subject of giving today and in the future, with selected experts. Three specific characters of philanthropy were emphasised again and again by the experts. Firstly, in essence philanthropy is always about a long-term commitment to one or more charitable purposes. Secondly, assets are voluntarily used for this purpose. For many committed people, this includes not only liquid assets, but also inalienable or idealistic values. And thirdly, the persons giving bind themselves to a framework for this purpose, be it a statute, an institution, a voluntary commitment or a specific form of governance.

This summary does not exclude the possibility of describing actions as giving even if they do not have non-profit status (as defined by tax law). Nor does it require that the assets involved exist in perpetuity – assets may exist only over a limited time horizon. And finally, it does not understand giving exclusively as the private act of an individual: it also includes collective philanthropy (e.g. in community foundations) and state giving (e.g. in public foundations).

Furthermore, it needs to be taken into account that foundations have one leg – their funding and operational budgets – in civil society, and another – the management of their assets or ownership of businesses – in the economy. Depending on which side is more strongly emphasised, the foundation’s self-description can prioritise very different terms.

## The variety of the engagement landscape

Giving takes many different forms. To illustrate this with the example of foundations, the term “foundation” is used in many different ways and is neither uniformly defined nor legally protected. This results in a broad spectrum of forms of giving, which are constructed in different legal ways. In the following paragraphs, the different forms of “foundation” will be distinguished from each other and from other forms of giving.

## Engagement forms

### **(Foundation) Association (in German: (Stiftungs-)Verein)**

A foundation association is one of the foundation substitute forms. It is subject to the legal framework conditions of the law of associations, which must be interpreted and applied in a foundation-like manner when the foundation association is founded (in particular, with regard to assets, number of members and the possibility of amending the articles of association).

### **Civil law foundations (in German: Stiftung bürgerlichen Rechts)**

A foundation under civil law can be of private or public benefit. Around 95 percent of the foundations based in Germany pursue charitable, benevolent or ecclesiastical purposes within the meaning of §§ 51 ff of the tax code (AO). Central features of a foundation are the earmarking and, as a rule, the idea of perpetuity with regard to the preservation of the foundation's assets, from whose income and, if applicable, additionally raised donations the foundation's purpose is realised. A foundation with legal capacity under civil law is a very popular form for new foundations.

### **Corporate foundations**

Foundations that are established exclusively by one or more companies and that pursue purposes that are tax-privileged.

### **Ecclesiastical foundation (in German: kirchliche Stiftung)**

Ecclesiastical foundations can take different legal forms: they can be foundations with legal capacity under private or public law, as well as foundations without legal capacity. They mainly serve ecclesiastical purposes, such as liturgy, proclamation and carrying out charitable-diaconal activities. For independent ecclesiastical foundations, the ecclesiastical supervisory authorities are (primarily) responsible. The designation as an ecclesiastical foundation depends on the founder's will and the consent of the respective church.

### **Family office philanthropy**

This term refers to the situation where a family office manages the assets of (entrepreneurial) families, which may also include the family's own foundation(s). Family offices are traditionally set up by private service providers, but increasingly also by the families themselves, in order to pursue their personal philanthropic goals.

### **Foundations created jointly by a community (in German: Gemeinschaftsstiftungen)**

A foundation that is created jointly by a community is a foundation that is managed by a group of persons involved in giving [Stiftende]. In principle, this group can be expanded. The admission of additional donors is regulated by special governance mechanisms and participation structures.

*A community foundation (in German: Bürgerstiftungen) is a special form of foundations created jointly by a community: As catalysts of civic engagement, community foundations are*



founded and managed collectively by a group of founders. These foundations are regionally limited and pursue a broadly diversified foundation purpose that strengthens the community. They build up a capital stock over the long term and are keen to expand it through endowments in order to maintain the promotion of their charitable goals for a broad local population.

#### **Foundation Ltd. (in German: Stiftungs-GmbH)**

Under the terms of German company law, a GmbH (Gesellschaft mit beschränkter Haftung) can be formed which is functionally largely similar to a foundation. The nature of this kind of foundation results from the concrete formulation of the articles of association. It is characterised by an objective that is for the benefit of third parties (no distribution of profits to the shareholders), assets that are dedicated and to be maintained in the long term, and an organisational structure that is intended to ensure that the assets are permanently tied to the purpose of the foundation and that enables decisions to be made on the use of company funds for the purpose of the foundation.

#### **Foundations under public law (in German: Stiftung öffentlichen Rechts)**

A foundation under public law is generally established by the federal government, the states and municipalities, and is one of the possible organisational forms of public legal entities. The special feature of this type of foundation is that it is endowed with public funds on the basis of state decisions in order to pursue its purpose.

#### **Limited-term foundations (in German: Verbrauchsstiftung)**

A limited-term foundation uses not only the foundation's income but also its assets directly for the foundation's purposes. The assets of the foundation are thus used up for the purpose over a defined period (at least 10 years). Often, the pool of assets to be consumed is set up strategically, to complement a permanent form of foundation.

#### **Shareholder foundation (in German: Beteiligungsträgerstiftung)**

A shareholder foundation is a foundation that is linked to a company by means of a shareholding. In most cases, this participation involves a company being a shareholder in a GmbH, an AG, or as a general partner in a Stiftung & Co. KG.

#### **Social enterprise**

A social enterprise is an economically active organisation that tries to solve social challenges with entrepreneurial approaches. Its business purpose is therefore the production or exchange of goods and services, with the additional purpose of increasing the public good. One form of this is for-profit philanthropy, in which profits can be privatised, whereas in the case of non-profit corporations, such as the non-profit limited liability company (gGmbH) or the non-profit joint stock company (gAG), the purpose and profits must remain dedicated to the common good.

**Social enterprise foundation (institutional foundation) (in German: Sozialunternehmensstiftung (Anstaltsträgerstiftung))**

An institutional foundation – in German also called *Einrichtungs- oder Trägerstiftung* – is an economically independent organisation that acts as the carrier of an institution. This can be a hospital, a museum or a nursing home, for example.

**Trust foundation (in German: Treuhandstiftung)**

A trust foundation is a dependent (non-legally responsible) foundation that is formed by transferring the founder's assets to another person, usually a legal entity (trustee/carrier). It is valued as a form of foundation because of its flexibility.

## **Instruments**

Many forms of giving are either not institutionalised at all, or only in a very limited way. In such cases no separate legal entity is established to promote the common good. Instead, the people who wish to give use an existing foundation or another institution to fulfil a particular charitable or social purpose. The instruments used in this form of giving are briefly presented below.

**Crowdfunding**

Crowdfunding refers to the low-threshold financing of a defined project through sometimes very small donations from a large number of individuals ("crowd"). This instrument is often used for the realisation of low-threshold projects, as well as for the collection of seed capital for start-ups, or for person-related philanthropic purposes.

**Donation initiative/donation platform**

A donation initiative is a form of participatory philanthropy that has no existing formal organisational form, in which groups of individuals donate their money or time to a pool fund and jointly decide to which charitable or community projects the raised funds should be passed on.

**Donation to the endowment (in German: Zustiftung)**

Adonation to the endowment is a voluntary contribution to the assets of an existing or newly established foundation that increases the foundation's earnings in the long term. It is a suitable (and less costly) alternative to an individual or organisation setting up their own foundation. Even though donations to endowments do not represent a legal form in themselves, they can develop a certain independence within an existing foundation by enriching a foundation financially or in terms of content.

**Endowment fund (in German: Stiftungsfonds)**

An endowment fund is an endowment to the basic assets of a foundation, which is subject to certain conditions with regard to the foundation. A typical condition is, for example, the

determination of a limited partial purpose, out of the entire set of purposes of the supporting foundation, for which the endowed assets are to be used. Another condition may be that the endowment fund is given its own name. A statute for the endowment fund may provide that an internal body be created within the fund to make proposals for the use of the income from the endowment fund assets.

### **Giving circles**

Giving circles are common in the US, UK and Canada. They are a form of collective, long-term philanthropic commitment, without an existing legal form, in which a group (“community”) of individuals comes together and donates time and money to charitable projects.

### **Impact investing**

An impact investment has the intention of generating positive effects beyond financial returns. It provides capital (including through funds) to companies that have been established to pursue certain positive social and/or environmental objectives and to achieve impact. This investment aims to generate both social and financial returns. The minimum financial return sought is capital preservation. The returns may be in line with market conditions or below market levels. This investment is often made in the form of a loan or equity investment. It is to be expected, however, that future market developments will also bring more liquid investment opportunities (e.g. through listed investments).

### **Mission investment**

Mission investing (or, as is often used in German, “purpose-related investing”) is a term specific to foundations. It designates an investment practice that allows foundations to align their investments with their foundation’s purpose, or even to promote it. The ecological and social aspects of investments are closely related to the purpose of the foundation.

### **Pledge/philanthropic campaign**

This idea is mostly prevalent in the Anglo-Saxon world. A pledge is generally understood to be the result of a philanthropic campaign to find, motivate and commit other wealthy people to use a (large) portion of their private assets for a charitable purpose or project.

## **What forces are currently shaping this engagement landscape?**

The selected feedback in the run-up to this publication indicates three forces in particular:

First, the changed capital market environment, with low bond interest rates. For existing foundations, the effects of this development are mixed: many are struggling with declining returns, so that even the preservation of the foundation capital is becoming a challenge. According to the results of a survey conducted by the Foundation Panel of the Association of German Foundations, 14 percent of the foundations surveyed in 2017 had a return on

investment (after deduction of all costs) below the inflation rate. In 2018, this proportion rose to just under 28 percent. For 2019, foundations estimate their returns to be more positive: only around 20 percent of the foundations surveyed expect a return below inflation. For foundations with capital of less than 1 million euros, real capital preservation is more difficult than for larger foundations. It can be assumed that the current crisis relating to Covid-19 will again intensify the tense situation on the financial markets, and thus probably also the effects on foundations.

(Source: Online survey of the 605 participants of the foundation panel. Survey period: 22 January to 5 February 2020. Response rate: 42.3 percent).

On the other hand, many new foundations established since the turn of the new millennium have been founded by people who are in the middle of their lives, and who thus play a much more active role in regard to what happens in the foundation and in its development, compared to board members who succeed a founder after his or her lifetime, which used to be the prevailing foundation model. In line with this trend, evidence suggests that giving is becoming an important topic for wealthy people at an earlier and earlier stage in their lives. According to the 2015 study "[Donors in Germany](#)" by the Association of German Foundations, although most foundations are still established after the end of an individual's active working life, today the question of philanthropic commitment is often raised by 30- to 40-year-olds. Also, in order to avoid an early determination, many who have embarked on the "philanthropic journey" initially tend to seek forms of organisation that help them to become more involved, to learn dynamically, and to avoid irreversible asset decisions. It remains to be seen whether this commitment will ultimately result in the establishment of foundations, and what they will look like.

Finally, many younger donors are increasingly expressing the desire for entrepreneurial assets to be used for the common good. Judging from the discussions at the [#nextphilanthropy](#) event series of the Association of German Foundations, they often want to see cross-border and scalable solutions, and also the digital availability of data and mapping of processes related to their commitment. This is where the characteristics of entrepreneurial and philanthropic activity converge.

# Summary of Interviews

## Group of interviewees

The group of 24 interviewees (11 women, 13 men), who give the foundation examples a face, includes entrepreneurs as well as their descendants, some of whom have already taken over entrepreneurial responsibility, while others are still being prepared to take it over in the near future. They also include well-educated entrepreneurs, mostly with experience abroad, who, alone or with a few companions, have already founded their own start-ups very successfully at a young age.

## Results

Commitment and philanthropic action in various forms is a matter of course for both groups, as the discussions show. Some of the interviewees are thus following in the footsteps of earlier generations, for whom philanthropy and entrepreneurial commitment were already inseparable. Some have set up their own foundation, either to give something back to society out of a general sense of responsibility or to make a concrete contribution by creating jobs. Others, however, have decided to become involved in philanthropy following their own experiences, or because they are affected by it in their family environment and want above all to make a difference and change things – for example, to contribute to greater social justice. They usually decide to contribute to the field of giving in their immediate surroundings or in harmony with international corporate involvement and at factory location.

One female company successor stated:

*“As mentioned above, we act abroad at our company locations. For example, in India, where our company produces, we are legally obliged to give a certain percentage to charitable work. Here, our foundation has supported the establishment of a training centre for people with disabilities, which is closely linked to the local site and an Indian foundation based there.”*

One female entrepreneur said:

*“We are locally engaged. Operating internationally is still too much at the moment, but we can certainly imagine developing our concept further, cooperating with other supporters and transferring our approach in whatever form.”*

The issue of sustainability, in all its diversity, is playing an increasingly important role within philanthropic engagement. All of the people surveyed feel committed to the intergenerational contract and wish to ensure a better world for future generations.

Most of the interviewees are familiar with the UN Sustainable Development Goals (SDGs). However, a more intensive analysis of the goals is usually not conducted in a private context, but rather in a professional one. What is the reason for this? It is clear to all interviewees that this task of humanity must be tackled together, across borders – that it is a global challenge. The interviewees see the Agenda 2030 as a gain and a great opportunity for establishing sustainable economic progress, with social justice and in harmony with the natural world.

One interviewee discussed the Agenda 2030:

*“It is a milestone that we have been able to agree on this. All countries must make their contribution, but the implementation of this ambitious project is complex and requires comprehensive communication, broad discussion and examination of the goals.”*

For most interviewees, however, the SDGs as a whole are too abstract and complex. Many of the goals are relevant for other countries and perhaps require little action within Germany itself. It was also often pointed out that a discussion of the SDGs and the challenges associated with their implementation has rarely featured in media reporting since their adoption in 2015.

One female entrepreneur stated:

*“The SDGs do not yet form the basis for our foundation’s activities, but they do play a role in the company. They are demanded by clients. For me, the SDGs provide recommendations for thinking and acting, but I also see the inhibition threshold for citizens to deal with the issues that seem so big. As a framework for action for financial investments and project work, their implementation should be recognisable as a quality feature.”*

One heir stated:

*“The SDGs are too big for us. There will certainly be an impact on the climate targets. Visible. But I have the feeling that I cannot do anything on my own. It is too big for me.”*

The following quotes are from two heirs/entrepreneurs:

1. “Yes, of course we know the SDGs. In institutional asset management – our daily work – they play a major role for capital investment. In our investment universe, we examine the sustainability of business models. Topics such as the influence of climate change are closely linked to several SDGs. In private banking, too, our clients have the opportunity to choose an investment approach that takes the SDGs into account. Recent studies show that sustainable corporate management reduces the cost of capital, which in turn is reflected in the performance of the underlying company value. Investors reward consistent sustainability concepts and thus improve the financial viability of future sustainability-oriented projects. Today, around one-third of global investments take sustainability criteria in the broadest sense into account. We assume that this will rise to two-thirds by 2030. Numerous studies have shown that sustainability concepts do not have to be at the expense of returns and can even reduce risks – good arguments that will sooner or later convince even investors who are still sceptical about the sustainability debate with regard to investments.”
2. “When the objectives are discussed in detail, this agenda is the most important instrument for containing crises or preventing them from arising in the first place, but it is very difficult to derive any action from it. They stand in opposition to global conflicts, nation-state self-perception, etc. Do they really represent a concrete orientation? The world is too complex.”

Civil society and philanthropy in Germany and Europe, and on all other continents, thus have a special role to play.

One female entrepreneur and heiress stated:

“In our opinion, the SDGs are usually already the basis of giving activity; in many cases they are already taken into account.”

Some interviewees also responded by arguing that it is not enough just to talk about economic, social and environmental sustainability, it must also be implemented. They suggested that each individual starts on a small scale with themselves, in their own family, in their own company, in their own foundation, with a project. Changes can appear difficult, especially if they entail changes in behaviour. The interviewees suggest that even more pressure must be exerted on political decisions. More courage is needed.

\*Division according to age groups:

- up to 30 years: 4 persons
- 31 to 40 years: 8 persons
- 41 to 50 years: 7 persons
- 51 to 60 years: 3 persons
- 61 to 70 years: 1 person
- 70 to 80 years: 1 person

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## Informationen zu den Stiftungsbeispielen

(weitergehende Informationen und URLs sind über die Webseiten der Stiftungen zu finden)

[BayWa Stiftung](#)

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# Glossary

The German version of the report has a glossary of terms, mainly relating to the German foundation landscape. If you are interested, please consult the glossary of the online version or contact the Association of German Foundations.



## German PDF Documents

The German version of the pdf document of the report “Together for more sustainability, the potential of giving for the SDGs” is available here: <https://www.stiftungen.org/sdg-report/hintergrundinformationen/pdf-dokumente.html>

# Videos

- [Gemeinsam zu mehr Nachhaltigkeit. Das Potenzial des Stiftens für die SDGs](#)
- [Das Potenzial des Stiftens für die SDGs – Ein Statement von Maria Thon](#)
- [Das Potenzial des Stiftens für die SDGs – Ein Statement von Felix Oldenburg](#)
- [Das Potenzial des Stiftens für die SDGs – Ein Statement von Dr. Eckart von Hirschhausen](#)
- [Gemeinsam zu mehr Nachhaltigkeit. Das Potenzial des Stiftens für die SDGs - Trailer](#)



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