Guidelines Document
Towards a More Giving Brazil, Always
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People generally believe gratitude comes from receiving a gift. This may be the case. But the truth is that the feeling of gratitude – in all its depth and genuineness – is actually what generates giving.

Joana Mortari, inspired by Lex Bos
01. Foreword

How can we promote the culture of giving in Brazil?
How do you engage new players and organize an ecosystem towards a collective effort for the cause?

These are the questions we have asked ourselves, as members of the Movement for a Culture of Giving (Movimento por uma Cultura de Doação) and which have inspired the launch of the Task Force that has prepared these Guidelines.

As the result of a carefully conducted listening and research process, this document provides indications on the pathways that seem to be key for everyone who wishes to foster a stronger and more qualified culture of giving in our country.
Hereafter you will find five main guidelines that will potentialize the culture of giving in Brazil. For each of them, there is a specific vision, summary, recommendations, key players and leading existing initiatives in the field.

The recommendations are presented according to their potential for impact on the field. At the end of this document you will find detailed information about the process behind it, the Task Force and the Culture of Giving Movement.
We dream about a society in which people give generously. Where causes and organizations get the resources necessary to fulfill their goals and compose an vibrant, strong, autonomous civil society. With it, our democracy becomes stronger.

Where each citizen is conscious of her civic role and of the relevance of her donation to the improvement of the quality of life of people, of our community and of our country. **Where giving became part of daily life.**

**United by this common dream** and because we believe in giving as a central element for the formation of the country we want to live in, the **Movement for a Culture of Giving** is born.

**For people who believe** that a more just society is possible and is willing to work towards making it happen. A space to reflect, study, deepen our understanding and unite forces, minds and hearts to find the pathways to build and strengthen the culture of giving in Brazil, because we believe this is the best we can do for our country. Because we insist in believing it is possible.

Statement created by several minds, graciously knitted together by Tati Piva
The Covid-19 pandemic has made it especially difficult to provide an overall picture on any matter, let alone when it comes to the culture of giving. Few aspects of society have been as affected by the outbreak as the culture of giving, though in this regard, quite positively.

Even if data is still scarce to allow for the better understanding of the recent mobilization, except for the numbers collected by the Donations Monitor, brilliant initiative organized by the Brazilian Association of Fund Raisers (ABCR) which, on December 2021 totaled over BRL 7 billion given to efforts to fight Covid-19 and its effects. That being said, let us take a closer look on the data collected before the pandemic.

Source: ABCR Donations Monitor 12/02/2021
Individual Giving in Brazil

Total amount given
BRL 10.3 billion
p.a., or 0.14% of GDP
Source: Brazil Giving 2020, by IDIS

Fighting poverty and hunger
are the preferred causes of donors
Source: Brazil Giving 2015, by IDIS and Brazil Giving Report 2017, 2018, 2020, by CAF

Proportionately, poor people
give more than rich.
Lower income people generally donate 1.2% of their income, whereas higher income people donate 0.3%.
Source: Brasil Giving Report 2017, by CAF

We are donors.
approximately half of the population give to
socioenvironmental causes / organizations on a regular basis, at least once yearly.
Source: Brazil Giving 2015, by IDIS and Brazil Giving Report 2017, 2018 and 2020 by CAF

BRL 200
is our typical average annual donation.
Sources: Brazil Giving Report 2018, 2020, by CAF

Brazil vis-à-vis other countries
Amount given vs. GDP

Brasil: 0.14%  
Reino Unido: 0.5%  
EUA: 1.5%
Sources: Brazil Giving 2020, by IDIS, World Giving Index 2013, by CAF. Giving USA 2012, by Giving USA Foundation
Strategic Philanthropy

Amount given

**BRL 3.25 billion**

which is 0.17% of GDP

**85% of the donations** are made by companies or business organizations and foundations

**47% of the amount** was granted to social organizations or third party social programs

**9% of the amount** was given via tax incentives (consistent with the previous year findings)

Source: Give Census 2020

**Education, Fighting poverty/hunger and Income Generation**

are the preferred causes of Strategic Philanthropy.

Source: Give Census 2020
Brazil Compared to Other Countries

According to a 10-year average, Brazil ranks 74 in the solidarity index, comprised of 140 countries. In 2020, during the pandemic, Brazil rose 20 positions in relation to the last decade, ending up in the 54th position.

63% Historically, Brazil’s leading giving behavior is helping a stranger.

15% Volunteering still drives down Brazil’s average giving index, as the practice is still developing in the country.

Main Obstacles to the Practice of Giving in Brazil

38% lack of resources

25% not knowing how the money is being used by the organizations

12% lack of trust on the organizations who ask for donations

Source: World Giving Index 2021, by CAF

Source: Brazil Giving Report 2020
The intention of this guidelines document is to articulate and enhance a common agenda for players interested in stimulating the cause of giving in the country.

Based on the collective work by over 70 leaders engaged in the promotion of the culture of giving in Brazil, it was possible to determine five guidelines that have the potential to further and strategically develop the field in the next years. The invitation laid here is that everyone interested in and moved by the cause strengthening giving be inspired by the guidelines, invest in connected initiatives and tweak their operating models according to the recommendations detailed under each guideline.

1. Educate to promote a culture of giving
2. Promote engaging narratives
3. Foster a favorable giving environment
4. Strengthen civil society organizations
5. Strengthen the ecosystem that promotes a culture of giving

The complete list of participants that have contributed to the assembling of this document can be found on pages 36 and 37.
SUMMARY

Fostering civic and community spirit in Brazil is key, thereby promoting the role civil society organizations play in ensuring both fundamental rights and democracy. We must create environments that encourage people, families and businesses to give on a more conscious and recurring basis, especially with respect to the future generations and in terms of geographic diversity. The more people are able to openly speak about their giving, the more awareness will be raised towards building a stronger and diverse donation environment, as giving becomes part of every citizen’s day-to-day life.

KEY PLAYERS

- Local/community associations
- Trade associations in the financial and accounting industries
- Accountants, Banks
- Clubs and other associative organizations
- Non-profit sector consultants
- Companies
- Schools
- Family Offices

- Philanthropists
- Religious institutions
- Influencers/trendsetters
- Business and family foundations
- Schools and universities
- Private bankers
Guideline 1

We recommend to all of those interested in this guideline, that they contribute:

**HIGHER PRIORITY**

- To develop education initiatives focused on future generations, across both public and private schools and universities.
- To train media professionals to positively cover the work of civil society organizations and of the entire ecosystem brought forth by donations made in Brazil.
- To promote the experience of giving.
- To promote empathy, meaning and the experience of community belonging.
- To train wealth management advisors to foster and facilitate donations made by their clients.
- To promote discussion on the culture of giving in general family interaction, bringing friends and family closer to causes and organizations.
- To train executives to make strategic philanthropic decisions and to promote the culture of giving within the corporate environment (with clients and employees).

**LOWER PRIORITY**

- To promote opportunities for social collective actions.
- To raise awareness among leading givers, as they are inspiring role models for others.
- To promote sharing and exchange between peers, in order to raise awareness for new donors.
- To offer opportunities for people to become acquainted with and look into personal and collective causes.
- To raise awareness on Brazil’s social and environmental challenges.
- To train advisors to support strategic family social philanthropy.

Note: the recommendations were collectively prioritized according to their potential to generate change in the area of the culture of giving.
Guideline 2

Giving must be part of everyday conversation.

SUMMARY

Fostering a culture of giving calls for a more engaging, positive, qualified and inclusive narrative capable of catering to a greater diversity of people. A narratives that people can relate to, which triggers empathy for the causes, promotes trust in the changemaking power of giving, transforming paradigms. The new narratives of giving will be understood as an act of citizenship and for the strengthening of democracy.

KEY PLAYERS

- Civil society organizations
- The media
- Social investors
- Businesses
- Communication agencies
- Influencers/trendsetters
Guideline 2

We recommend to all of those interested in this guideline, that they contribute:

**HIGHER PRIORITY**

- To focus on narrative that speaks to a broader and more diverse group of people, so as to engage more than the "early adopters".
- To explain and value the role played by civil society organizations in social and environmental development, as well as in the strengthening of Brazil’s democracy, tied to the direct or indirect effects in the reality of potential donors, to bring them closer to the initiatives.
- To ensure transparency on the allocation of donated funds.
- To include more opportunities for giving in people’s everyday life.
- To focus on positive communication: inform and connect people with shared values, opportunities, positive views on the desired future, instead of focusing on problems.

**LOWER PRIORITY**

- To adjust the narrative according to the different targets. A certain type of narrative may engage a given group of people, but disengage others.
- To share more stories on giving, with the donator as the leading actor and including testimonials. Making sure donators have a voice and visibility may be a powerful engagement tool. Find people who are willing to share their personal experience of giving and what it meant to them, to trigger empathy.
- To produce and promote research data demonstrating the impact of civil society organizations.
- To connect people to causes.
- To raise awareness through storytelling. Causes and organizations must be part of the narrative. It is important to focus on the person behind the action in any the center of the narrative.
- To connect donations to generally discussed and pressing social and environmental issues in Brazil (e.g., social inequality).
- To connect civil society organizations to symbols of trust in society.
- To encourage people to give.
- To prove the changemaking power of giving through stories of people supported by such acts, giving visibility to how the donated funds was used.
- To provide information on how to give, including tutorials and campaigns in accessible language.

Note: the recommendations were collectively prioritized according to their potential to generate change in the area of the culture of giving.
Guideline 3

Giving must be easy

SUMMARY

Giving must not only be encouraged, but also made easy. It is necessary to overcome tax barriers, simplify the system for the use of tax incentives\(^2\) and promote access to bank services for donations. Investments in new technologies to bridge the gap between donors and receivers are key, also fostering transparency, good practices and quality information on the social impact caused.

KEY PLAYERS

- State governments/state treasuries
- Advocacy group of the legal framework for the non-profit sector
- Associations and networks of the civil society organizations
- Infrastructure organizations operating in the philanthropic field
- National Congress
- The Central Bank of Brazil
- The financial system and FEBRABAN
- Donation processing companies
- Accountants
- Brazilian Tax Revenue Service
- ENCCLA

\(^2\)Tax incentives in Brazil are an opportunity for individuals and companies to determine the destination of tax revenues and, therefore, are technically not considered donations. Nevertheless, such revenue is essential to the non-profit sector in Brazil and are therefore included in the guidelines.
<table>
<thead>
<tr>
<th>HIGHER PRIORITY</th>
<th>LOWER PRIORITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>• To exempt taxes on charity donations.</td>
<td>• To promote the connection between social control mechanisms, new technologies and communications media, ensuring information reliability and access by a wide variety of donors.</td>
</tr>
<tr>
<td>• To foster transparency in the non-profit sector, organizing independent information platforms containing reliable data on the field.</td>
<td>• To encourage civil society organizations to publish financial statements, bylaws and reports on their activities.</td>
</tr>
<tr>
<td>• To facilitate processes for the use the existing tax incentives.</td>
<td>• To organize awareness campaigns on the available tax incentives.</td>
</tr>
<tr>
<td>• To promote access of banking services to civil society organizations.</td>
<td>• To inform the public about the existence of external inspection mechanisms and agencies that oversee the reputability of civil society organizations (such as the Prosecution Office, external audits, etc.).</td>
</tr>
<tr>
<td>• To simplify processes for civil society organizations to exercise their right to tax exemptions or immunity, to ensure such status is long-term or for undefined period.</td>
<td>• To engage civil society in the promotion of good practices and the protection of the integrity and relevance of the non-profit sector, vis-à-vis actions and perspectives on the criminalization of civil society organizations.</td>
</tr>
<tr>
<td>• To foster new options for donations and new legal models that reflect the need for such innovation.</td>
<td>Note: the recommendations were collectively prioritized according to their potential to generate change in the area of the culture of giving.</td>
</tr>
</tbody>
</table>
Guideline 4

We need a strong, diverse and financially sustainable civil society.

SUMMARY

Brazilian’s civil society organizations need to be supported in their institutional development processes. The non-profit sector needs qualified and well-paid compensated professionals, capable of implementing systemic change programs and to promote their causes and results in a clear and engaging manner.

Strong civil society organizations, in terms of their management, governance and transparency, positively portrayed by the media and respected by their donors, bring about a virtuous cycle of increased trust from the public, more funds available for the organization and an increased capacity for social transformation.

KEY PLAYERS

- Social investors
- Board members and executive leaders of the civil society organizations
- Universities
- Advisors in the non-profit sector,
- Players fostering and promoting the ecosystem of giving
- International cooperation organizations
Guideline 4

We recommend to all of those interested in this guideline, that they contribute:

**HIGHER PRIORITY**

- To set aside 10% to 20% of the funds allocated to civil society organizations for them to freely invest in their institutional development.
- To finance and promote the production and dissemination of knowledge on management and governance in the non-profit sector, including qualified data on the profile and contribution of civil society organizations in Brazil.
- To invest in organizational development projects for civil society organizations, to pursue their institutional growth and increased impact.
- To participate in collaborative philanthropy initiatives with fund-raising frameworks that allow for donations coming from different sources to contribute towards a single agenda.
- To stimulate the training and entry of young professionals in the non-profit sector, including subjects and content of this field in university curricula.

**LOWER PRIORITY**

- To adopt participatory grantmaking strategies, in order to democratize access to available resources, enabling civil society organizations of different profiles to benefit from such donations.
- To strengthen endowment funds as one of the key instruments in this agenda.
- To create fundraising areas within organizations, with trained professionals, action plans and goals, allocating 5% to 10% of the budget for such area.
- To publicly commit non-profit organizations to high standards of management, ethics, transparency and governance highlighting them as key elements to enhance the ability to fundraise.
- To contribute at least 50% of the resources allocated to final actions in grantmaking strategies (as opposed to directly operate the programs).
- To allocate resources in the assessment of supported initiatives, implementing the assessment process together with the supported organization and as an institutional development strategy for the developing of an internal culture of evaluating processes and results.
- To develop an internal culture of impact assessment in civil society organizations.
- To encourage civil society organizations to share any knowledge produced/acquired with other organizations (especially directed to large-sized organizations).
- To organize research groups on civil society.

Note: the recommendations were collectively prioritized according to their potential to generate change in the area of the culture of giving.
Guideline 5

We need to recognize ourselves as an ecosystem and start working on an articulate and strategic way.

SUMMARY

The ecosystem that promotes the culture of giving and philanthropy in Brazil needs to act in a more integrated and strategic way, with a systemic perspective, leading guidelines and a common agenda where initiatives are empowered without overlapping. It is desirable to expand the diversity of players to account for national plurality and to foster new spaces to promote the culture of giving, beyond the non-profit sector. It is necessary to raise awareness of social investors on the importance of funding actions and intermediary actors that support the strengthening of the field.

KEY PLAYERS

- Social investors
- Board members and executive leaders of the civil society organizations
- Universities
- Advisors in the voluntary sector
- Public administration
- International cooperation
- Donation intermediaries

Strengthen the ecosystem that promotes a culture of giving
Guideline 5

We recommend to all of those interested in this guideline, that they contribute:

- To develop research and data on the impact of the ecosystem of the culture of giving, including any intermediaries.
- To make a permanent effort to increase ecosystem diversity, acknowledging and encouraging the engagement of people from different social movements, such as the black and LGBTIA+ movements, from different Brazilian regions, with different perspectives, making sure diversity is part of all conversations or decision-making processes.
- To invest – especially funds – in initiatives focused on promoting the culture of giving in Brazil.
- To support greater connection and joint efforts by institutes, foundations, companies and civil society organizations towards existing social impact initiatives, both within and outside their networks.
- To participate in actions that mobilize the ecosystem to promote the agenda of the culture of giving
We have asked the members of the Movement for a Culture of Giving and of the Task Force to provide information on the leading players and initiatives promoting the culture of giving in Brazil. Below is a general overview, with no intention of being an exhaustive mapping of the field.

This content will be constantly updated at the website of the Movement for a Culture of Giving.

Please e-mail us at movimento@doar.org.br if you want to be included in this list.
05. Players and Initiatives in the Field

Organizers in this ecosystem
ABCR, GIFE, IDIS, ICOM, Wings and the Movement for a Culture of Giving itself

Initiatives acting as bridges with donors
Altruísmo Eficaz Brasil, Confluences, Fundo Brasil de Direitos Humanos, Instituto Phi, Editora MOL, JP Morgan, Mattos Filho, Movimento Arredondar, Movimento Bem Maior, PLKC, Sitawi, Synergos Brasil and UBS

Investors on the strengthening of the culture of giving in Brazil
Brazil Foundation, Fundação Tide Setúbal, Fundação José Luiz Egydio Setubal, Fundo BIS, Instituto ACP, Instituto Betty & Jacob Lafer, Instituto Arapyaú, Instituto MOL, Instituto Sabin, Laudes Foundation, Mercado Livre, Movimento Bem Maior, Oi Futuro and Santander

Platforms facilitating donations
Apoia-se, Benfeitoria, BSocial, Catarse, Dadivar, Doabem, Doefácil, Doação Solutions, Doare, Doecerto, DuPay, Pólen, Ribbon, Risú, Trackmob, Viralize, Welight

Organizations offering opportunities to strengthen civil society organizations
ABCR, Ashoka, Captamos, Escola Aberta do Terceiro Setor, FICAS, FONIF, Fundação Itaú Social, Fundação Salvador Arena, Fundo Brasil de Direitos Humanos, ICOM, Instituto ACP, Instituto Doar, Instituto Ekloos, Instituto Fonte, Instituto GESC, Instituto Humanize, Instituto Legado, Instituto Sabin, Laudes Foundation, Liga Social, Movimento Arredondar, Phomenta, ponteAponte, Rede de Filantropia para Justiça Social, Sustenta OSCs
05. Players and Initiatives in the Field

Organizations offering learning opportunities related to the culture of giving
Base Colaborativa, Dia de Doar Kids, IDIS, GIFE, Noetá, Synergos Brasil, Tear Consultoria

Service providers dedicated to this field
Cause, Giving Agency, IDIS, Mattos Filho Advogados, PLKC Advogados, Mobiliza, ponteAponte, Purpose, Sitawi, Synergos Brasil, Szazi, Bechara, Storto, Reicher e Figueiredo Lopes Advogados, Pannunzio, Trezza e Donnini Advogados, Tear Consultoria, Umbigo do Mundo

Campaigns promoting the culture of giving
Criança Esperança, Descubra sua Causa, Dia de Doar, Dia de Doar Kids, Doa Brasil, Movimento Família Apoia Família, Por Causa, Teleton

Content production and promotion centers
Captamos, CEATS-USP, CEAPG-FGV, GEATS, IPEA, GIFE, NEATS

Advocacy
Coalition of Civil Society Organizations for FATF (Financial Action Task Force, Coalition for Endowments, Task Force for tax over donations (ITCMD), Exemption/Immunity, Parliamentary Front of the Non-Profit Sector, Legal Framework for Banks (Marco Bancário da Doação), MROSC Platform
In order to broaden knowledge on the topic of the culture of giving and related subjects, we suggest the readings listed below.

In addition, the Movement for a Culture of Giving channel provides a very special curated archive with the main sources that inspire us.

Click here to access the full archive
### Donor Behaviour Research

<table>
<thead>
<tr>
<th>Brazil Giving 2020</th>
<th>High Income Donor Behavioral Research</th>
<th>Perspectives for global philanthropy: the transforming power of the middle class</th>
<th>Donation Behavior Research</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mapping of individual giving habits in Brazil.</td>
<td>Multi-method exploratory research on the social, demographic and behavioral profile of potential Brazilian high-income donors.</td>
<td>Details the enormous potential of the world’s middle classes to engage in social causes.</td>
<td>Survey carried out in 42 Minuto Pão de Açúcar establishments in the city of São Paulo.</td>
</tr>
<tr>
<td>IDIS</td>
<td>IDIS</td>
<td>CAF / IDIS</td>
<td>ARREDONDAR FGV / GPA</td>
</tr>
</tbody>
</table>

IDIS CAF / IDIS ARREDONDAR FGV / GPA

Brazil Giving 2020

Perspectives for global philanthropy: the transforming power of the middle class
## International References

<table>
<thead>
<tr>
<th>Brazil Giving Report 2020</th>
<th>CAF World Giving Index - 10 anos</th>
<th>Future World Giving: Building Trust in Charitable Giving</th>
</tr>
</thead>
<tbody>
<tr>
<td>Portrait of Brazilian society’s behavior and thinking in relation to financial donations, volunteering and civic engagement.</td>
<td>Analyzes donation trends worldwide over the past 10 years</td>
<td>Report on public policies that strengthen or weaken civil society organization’s efforts to win public trust.</td>
</tr>
<tr>
<td>2020</td>
<td>2019</td>
<td>2014</td>
</tr>
<tr>
<td>CAF / IDIS</td>
<td>CAF</td>
<td>CAF</td>
</tr>
</tbody>
</table>
Offers a portrait of the 820,000 civil society organizations with an valid national registration of legal entities (CNPJ) in Brazil, in 2016.

Profile of Civil Society Organizations in Brazil

Debate on the political and financial sustainability of rights defence civil society organizations in Brazil.

Institutional Architecture to Support Civil Society Organizations in Brazil

2018

IPEA

2013

FGV
About Strategic Philanthropy in Brasil

BISC Report - Benchmarking of Corporate Strategic Philanthropy
- Research on Corporate Strategic Philanthropy in Brazil.
- 2020
- COMUNITAS

GIFE Census
- Overview of corporate, family, independent and community institutes and foundations that allocate private funds for public purpose projects.
- 2020
- GIFE

Portrait of Family Strategic Philanthropy in Brazil
- Study based on a series of interviews with leaders of strategic philanthropy initiatives.
- 2015
- GIFE
Studies about how to strengthen a culture of giving

Diagnosis: critical factors to expand the culture of donation and resource mobilization in Brazil

- Research on the critical factors for expanding and strengthening the culture of giving and fundraising in Brazil.
- ABCR
- INSTITUTO ARAPYÁU
- MOBILIZA
- 2016

Creative Meeting to Support Giving and Fundraising Cultures in Brazil

- The document summarizes the results of the meeting. The purpose of the day was to map movements and effective actions focused on the strengthening of the giving and fundraising fields in Brazil.
- 2015
- INSTITUTO ARAPYÁU
- MARCELO ESTRAVIZ
- AOKA LABS
- OPEN SOCIETY
- FMCSV

Unlocking the Potential of Philanthropy

- A guide for funders who want to understand how they can contribute to building robust ecosystems in support of philanthropy.
- WINGS
- 2018
Movement for a Culture of Giving was born to inspire and mobilize people and organizations to further ground the culture of giving as part of our culture. We believe that we have to work together for our country to fully explore its potential, cultivating donation and the engagement of the entire society, with causes and projects for positive social and environmental change.

Established in 2012 as a broad network comprised of individuals and organizations who came together on a voluntary, informal and organic basis, the Movement for a Culture of Giving helps plant the seeds and grow new ideas to promote the culture of giving in Brazil.

We are an open, horizontal, democratic network comprised of organizations and citizens interested in the cause of giving.

Giving is believing that change is possible and setting oneself in motion to build a better country for all Brazilians – leaving no one behind.
Successful initiatives, such as the Dia de Doar (#GivingTuesday Brasil), organized since 2013, and the BIS Fund, which gives to solutions to expand the culture of giving in Brazil, are among the seeds that have been planted and grown by the Movement. In order to institutionally strengthen such efforts and support the development of our ecosystem, we have recently established a Task Force, which is a strategic and collective call to action to promote the culture of giving in Brazil, aligned by the strategic agenda formalized in these Guidelines for 2020-2025.

In so doing, we hope to bring in new players to invest in and work for our cause, as well as to provide guidance for current players and foster new joint efforts in the field.
08. About the Task Force

There are so many qualified people and initiatives working together and engaged in this field! How can we further benefit from the Movement’s potential to promote the culture of giving in Brazil?
Driven by this question and encouraged by GIFE and WINGS, in October 2019, the Movement for a Culture of Giving decided to organize a Task Force to work on a strategic agenda for the development of the culture of giving in Brazil.

The initiative began by mapping out the field, using a form answered by twenty-seven people, members of the Movement. The survey included potential challenges, players and initiatives in the ecosystem, together with other issues that shun a light on the possibilities available for the task force itself to work on, and for the Movement as a whole.

Then, in November 2019, a group of over thirty representatives of the ecosystem met at a workshop to further understand the field’s strategic challenges, organized under the five guidelines (presented in this document), and to collectively draft the recommendations for the joint efforts to promote this agenda in Brazil.

Finally, in 2020, the recommendations were submitted to the critical assessment of experts in the field and collectively prioritized by the members of the Movement for a Culture of Giving, who also indicated the reference initiatives in each front. Over 40 members of the movement participate on a second workshop (online due to Covid-19) to validate the drafted document and prepare the actions to promote such efforts.

08. About the Task Force
09. Acknowledgments to everyone who prepared this document

Aline Viotto – GIFE
Ana Biglione – Noetá
Ana Carolina Velasco – Insper
Andréa Wolffenbuttel – IDIS
Beatriz Loguercio Bouskela – Movimento Arredondar
Bia Mion – WINGS
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Carola Matarazzo – Movimento Bem Maior
Cássio Aoqui – ponteAponte
Cris Oestreicher – Associação Acorde
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Gustavo Bernardino – GIFE

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Isabel Aché Pillar – Instituto CSHG
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Juliana Gomes Ramalho Monteiro – Mattos Filho
Lorena Braga
Lucas Mauricio Garcia Pimenta e Silva – Instituto Rodrigo Mendes
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Maira Prado – WINGS
Manuela Colombo – Sebrae
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Mariana Brunini – Movimento por uma Cultura de Doação
Mariana de Salles Oliveira – Bsocial
Marina Pechlivanis – Umbigo do Mundo
Nadya Hernández – Wings
Pamela Ribeiro – Mercado Livre
Patricia Lobaccaro – Mobilize Global
Patricia Valente Haj Mussi – Instituto Liga Social
Paula Fabiani – IDIS
Priscila Pasqualin – PLKC Advogados e Instituto Reciclar
Rachel Añón – ponteAponte
Rafaela Carvalho – Editora MOL
Rafael Cavalcante – TV Globo
Rafael Reis Marett – Base Colaborativa
Raquel Barbosa Rogoschewski – Facens

Renata Cavalcanti Biselli – Santander
Renata Monteiro – Associação Antroposófica
Ricardo Lauricella – Parágrafo Comunicação
Richard Sippli – Movimento Bem Maior
Roberta Faria – Editora MOL / Instituto MOL
Rodrigo Alvarez – Mobiliza
Sara Mota Mellão – Endeavor
Siliva Daskal – Sitawi Finanças do Bem
Silvia Antonio de Morais – Synergos Brasil
Silvia Magalhaes – SAAP
Tatiana Piva
Tatiana Leite - Benfeitoria
Thais do Nascimento – GIFE
Thiago Andre da Rocha – Greenpeace Brasil
Victor Graça – Fundação Abrinq
Vivian Fasca – Greenpeace
Zeca Teodoro
10. Credits

Organization:
Movement for a Culture of Giving

Guidelines and Recommendations:
Prepared collectively by over 70 members of the Task Force and of Movement for a Culture of Giving

Task Force Facilitation:
Danielle Fiabane and Ana Biglione

Supplementary Information:
Andrea Wolffenbuttel, Ana Biglione, Casa Azul Conteúdo e Design para Sustentabilidade, Danielle Fiabane, Erika Sanchez Saez, Joana Mortari, Mariana Brunini and Mareia Kalvon Woods

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Graphic Design:
Paula Ynemine
Casa Azul Conteúdo e Design para Sustentabilidade

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Photos:
Annie Spratt @unsplash, Lina Trochez @unsplash, Carolien van Oijen @unsplash, Christina Wocintoshchat @unsplash, Movement for a Culture of Giving database
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