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Contents

Introduction 4
Methodology 6
For better understanding of the report 6
Summary 8

1 Overview of key indicators for giving to social good in Serbia 1
1.1 Level of philanthropic activity in Serbia 14
1.2 Geographic distribution 15
1.3 Donors 17
  1.3.1 Values of donations 17
  1.3.2 Donations by type of donors 17
  1.3.3 Profiles of the Most Common Types of Donors 19
1.4 What is Serbia giving to? 25
  1.4.1 Which themes are important to Serbian citizens? 25
  1.4.2 Use of donations 27
1.5 Who do Serbian citizens support? 29
  1.5.1 Who do citizens trust? 29
  1.5.2 Who are the beneficiaries of donations? 32
1.6 Types of donations in Serbia 36
  1.6.1 What is donated? 36
  1.6.2 Ways of giving 38
  1.6.3 Media coverage 41

2 Annexes 45
2.1 Methodology 46
  2.1.1 Factors and indicators showing the level of development of philanthropy 46
2.2 Changes in the legal and fiscal framework 49
Introduction

Dear reader,

For the sixth consecutive year, Catalyst Balkans has published its report on the state of philanthropy in Serbia, again in partnership with Trag Foundation, however for the first time as part of the Coalition for Giving. Data that we have been gathering since 2013, which have so far helped numerous companies, nonprofit organizations and individuals to better direct their social good projects, will now be able to contribute to the strategic development of philanthropy and to improving the legal framework for giving.

All data on which this research is based can be found at srbijadaruje.org.

What do these data tell us? Following the huge leap of 27% in charitable giving in Serbia in 2017, 2018 has been marked by stagnation and an almost identical situation to the one in 2017. However, if we look behind these data, we can see that 2018 has been a milestone in philanthropy whose results we will only be able to see in the upcoming years.

Despite a slight drop in the number of charitable instances, the estimated value of donations in 2018 has kept the same level as in 2017 and amounts to EUR 27.3 million (0.7% increase). Healthcare, support to marginalized groups, education and poverty relief have remained the most frequently supported themes. Citizens have once again been the most active donors through various instances of mass individual giving, however 2018 has been the first year since Catalyst Balkans began monitoring philanthropy that citizens have donated more money than companies.

An important and favourable trend worth mentioning is the growth in data transparency that has risen from 36.9% in 2017 to 46.1%. This implies that the media have been publishing the values of donations to a greater extent, which builds and strengthens trust between the public, donors and recipients.

The year 2018 has seen a continuation of the upward trend in donations to nonprofit organizations (54.3% of the total value of donations). However, it is important to note that this is the result of the work of a certain number of prominent organizations and foundations that have, over the years, been ranking as the most successful fundraisers, justifying donors’ trust. In addition, nonprofit organizations often act only as mediators, where the state is the actual donation recipient (for example, when NURDOR builds a ward in the children’s hospital in Niš). On the other hand, there are areas where nonprofit organizations are the only ones providing support to beneficiaries (palliative care, children working and living in the street, migrants and so on).

Although the numbers remain virtually unchanged compared to 2017, in 2018, Serbia has made several important steps in improving the philanthropic infrastructure. With the USAID support, the Coalition for Giving (led by Foundation Ana & Vlade Divac and, in addition to Catalyst Balkans and Trag Foundation, composed of Smart Kolektiv, Serbian Philanthropy Forum, Responsible Business Forum and the Serbian Chamber of Commerce and Industry) has launched a project called Framework for Giving. The objectives of the project are as follows:

• strengthening philanthropic infrastructure that can contribute to sustainable growth of philanthropic giving and the development of inter-sector partnership,
• improving the legal framework for the development of transparent giving by individuals and companies,
• promoting philanthropy, culture of giving and transparency among the citizens of the Republic of Serbia, companies, diaspora and nonprofit organizations.
The Philanthropy Development Council has been formed within the Serbian Prime Minister’s Office at the Coalition’s initiative. Through this Council, we and our partners will propose amendments to laws that should facilitate and improve donations in money and goods in Serbia, as well as volunteering.

Furthermore, Catalyst Balkans has launched the platform Donacije.rs for financing non-profit organizations via community online donations, while Foundation Ana & Vlade Divac has announced the introduction of philanthropy loyalty cards (cards that enable discounts in stores, while a part of their profit is invested in the local community).

The results of the Coalition’s and the Council’s work will only become visible in the forthcoming years. We would like to thank our Coalition partners and our donors – USAID and the Charles Stewart Mott Foundation, for their support. Finally, we owe special gratitude to all individuals who want to make positive change in our society with their donations, and to all socially responsible companies and nonprofit organizations that have shared their data with us, believing that we are able to help create an open philanthropic community that will have the power to provide emergency assistance to the disadvantaged and offer long-term and sustainable solutions for social issues we face in the 21st century.

Thank you,
Catalyst Balkans and Trag Foundation
Methodology

This report has been prepared using the Giving Serbia database (part of the Giving Balkans database). This database remains the most reliable source of data on charitable giving in Serbia and the region. Due to the absence of official data, Catalyst Balkans uses alternative ways to collect data, primarily media reports and other available resources. The collected data are then processed in the Giving Balkans database. This methodology has certain limitations, the most important fact being that the media do not record all charitable donations. Nonetheless, we believe that our research provides a sufficiently reliable insight into the most important aspects of charitable giving, because the numbers, although not comprehensive, yield a minimum of relevant indicators, which allows these data to be used as indicators of the level of development of giving to social good in Serbia.

Data contained in this report have been collected by following electronic, printed and online media at the local, regional and national level in Serbia in the period from 1 January to 31 December 2018. In this period, a total of 8,366 database entries related to charitable giving by all types of donors were processed, of which 2,773 were unique instances. The total number of entries differs from the number of unique instances because multiple media publish articles related to the same instance. In addition, just as in the previous year, this year we have received considerable feedback directly from the companies and/or nonprofit organizations and have therefore managed to complement the data collected from media sources.

For better understanding of the report

To make the report easy to follow, we will provide brief explanations of certain terms used herein.

**Instance**
A unique verified event, i.e. an example of donation collection. It can consist of several donations (e.g. an instance is a campaign where citizens collect mass donations for an individual’s medical treatment).

**Donors**
People and/or legal entities who donate money, time, services or goods. To follow the trends more efficiently, they have been divided into types of donors.

**Donors**
*mass individual giving*
Donors are citizens in large numbers and therefore cannot be identified by name.

**Donors**
*mixed*
Cases in which it is impossible to separate donors, i.e. cases where one instance includes several types of donors.

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1. Although the Tax Administration would potentially be a more reliable source of data (because there are certain tax reliefs for legal entities in Serbia), it is impossible to receive data related to the corporate sector giving for multiple reasons. According to the Law on Corporate Taxation of the Republic of Serbia (Article 15), tax reliefs in Serbia are granted when giving for purposes stipulated by the law is recognised as expenditure in the amount no greater than 5% of the total revenue. Since the said amounts are deducted as expenditure, and since legal entities submit income statements to the Tax Administration and not tax balance sheets, it is impossible to obtain data on legal entities’ giving to charitable purposes from the forms currently available at the Tax Administration.

2. Reports of organizations that received donations and companies’ reports on donations.

3. Detailed information on the methodology is provided in section 2.1.
Donors

- **individuals**
  Citizens who can be identified.

- **corporate sector**
  Companies (more than 50 employees), corporate foundations and small and medium-sized enterprises (fewer than 50 employees).

- **private foundations**
  Foundations established by private persons / citizens or a combination of private and legal persons.

Donation

Unique donation without compensation of a certain amount of money, goods, services or time.

Extrapolation

Statistical method which, based on the percentage of known data, calculates data that would apply if 100% of data were familiar. Extrapolation produces probable not absolute values.

Philanthropy

Giving to social good, i.e. voluntary giving of money, goods, time or services so as to help someone or improve the situation in society.

Final beneficiaries

Target groups that benefit from donations. For example, if a school is a donation recipient, final beneficiaries are children who go to that school.

Themes for giving

Themes, i.e. purposes for which donations are placed (such as healthcare, education, etc.)

Population

The word *population* is used to include children, youth and adults from specific beneficiary groups.

Donation recipients

Private and/or legal persons that receive donations from donors. In most cases, the donations are directed further.

Corporate sector

The corporate sector includes companies (more than 50 employees), corporate foundations and small and medium-sized enterprises (fewer than 50 employees).

Use of donations

Indicates the way a donation is used (e.g. for capital investment, purchase of equipment, provision of services, material, consumable goods etc.)

Legend

- 🔺 increase compared to the previous year
- 🔻 decline compared to the previous year
- ≈ no changes compared to the previous year
- ~ the change compared to the previous year is 1% or less and is therefore statistically insignificant
Summary

General Information

Available data have shown that 2018 has not recorded significant changes regarding the level of giving: the estimated value is around EUR 27.3 million. On the other hand, in 2018, the number of unique recorded instances has continued to drop, with around 300 fewer instances compared to 2017, and approximately 500 fewer instances compared to 2016.

The total value and the level of average donation have remained at the same level compared to 2017.

Trend compared to 2017

<table>
<thead>
<tr>
<th>Estimated value of donations</th>
<th>EUR 27.3 mil.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of recorded instances</td>
<td>2,773</td>
</tr>
<tr>
<td>Average donation per individual</td>
<td>EUR 3.9</td>
</tr>
</tbody>
</table>
Order of donors by recorded value of donations

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Citizens</td>
<td>41.7%</td>
</tr>
<tr>
<td>Corporate sector</td>
<td>39.0%</td>
</tr>
<tr>
<td>Individuals</td>
<td>10.6%</td>
</tr>
<tr>
<td>Mixed donors</td>
<td>4.3%</td>
</tr>
</tbody>
</table>

Key themes for giving

Healthcare, support to marginalized groups, education and poverty relief have remained the four themes that have received the largest support this year, as well as in all previous years. With regard to the change in the number of instances supporting the key themes, this year has seen approximately the same share of all themes, with a slight decline in instances aimed at healthcare (2.4%).

Top themes for giving

<table>
<thead>
<tr>
<th>Theme</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Healthcare</td>
<td>32.3%</td>
</tr>
<tr>
<td>Support to marginalised groups</td>
<td>25.2%</td>
</tr>
<tr>
<td>Education</td>
<td>13.2%</td>
</tr>
<tr>
<td>Poverty relief</td>
<td>10.8%</td>
</tr>
</tbody>
</table>

Use of donations

The largest percentage of instances in Serbia remains to be in the form of one-off giving (material and consumable goods, aid for medical treatment of individuals and humanitarian aid). Instances that have a potentially long-term effect have retained the 2017 level and comprise approximately a third of the total number of recorded instances. It is also important to note the fact that, in 2018, almost two thirds of all donations of the corporate sector have had the potential to achieve long-term effects.

Use of donations

<table>
<thead>
<tr>
<th>Type</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-term giving</td>
<td>33.2%</td>
</tr>
<tr>
<td>One-off giving</td>
<td>58.2%</td>
</tr>
</tbody>
</table>
Donation recipients

The most frequently supported categories of recipients are individuals and families, at which the largest number of instances is traditionally aimed. Just like in the previous year, this year too, institutions have again been the second most frequently supported category according to the number of instances (albeit with a slight decline), closely followed by nonprofit organizations with a share of around 26% of instances. Local and national governments have retained their previous position.

The situation is significantly different with regard to the percentage of donated funds. Although the changes in the number of instances are insignificant, the share of financial support to nonprofit organizations has risen by almost 7%, while institutions have received 4% less than in 2017. Individuals and families have received larger support this year, which has brought them to the third place, while local and national governments have taken the last place with slightly smaller recorded sums received.

Larger financial support to nonprofit organizations is a trend that has continued since 2017. This year, as well as the previous year, several organizations and foundations have continued to organize successful campaigns aimed at raising funds for various purposes and beneficiary groups. In addition, as in the previous year, in some cases the funds have been intended for and aimed at state institutions and individuals.

Most frequently supported donation recipients

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individuals/families</td>
<td>40.4%</td>
</tr>
<tr>
<td>Institutions</td>
<td>27.8%</td>
</tr>
<tr>
<td>Nonprofit organizations</td>
<td>26.2%</td>
</tr>
<tr>
<td>Local/national governments</td>
<td>4.3%</td>
</tr>
</tbody>
</table>

Percentage of donated funds to recipients according to the recorder sum

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonprofit organizations</td>
<td>54.3%</td>
</tr>
<tr>
<td>Institutions</td>
<td>27.6%</td>
</tr>
<tr>
<td>Individuals/families</td>
<td>10.8%</td>
</tr>
<tr>
<td>Local/national governments</td>
<td>5.7%</td>
</tr>
</tbody>
</table>

State as a recipient

Support to the state as a recipient includes donations to state institutions and local and national governments. The year 2018 has recorded a slight drop in the number of instances, while, compared to previous data, the value of donations has plummeted (by more than 8%). However, it should certainly be noted that this piece of data is not completely indicative, because a part of the funds donated to nonprofit organizations and foundations has actually...
been intended for state institutions (primarily for healthcare institutions), but donors opted to donate through nonprofit sectors.

**State as a recipient**

<table>
<thead>
<tr>
<th>% of recorded instances</th>
<th>32.1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of donated funds compared to the recorded value of donations</td>
<td>33.4%</td>
</tr>
</tbody>
</table>

**Key beneficiary groups**

The distribution of instances by beneficiary groups in 2018 is very similar to the one in 2017, with minor fluctuations in percentages. Support to local communities has recorded a gentle drop, while the positions of other beneficiary groups have remained steady.

The longest and the most evident effect of stagnation is seen in the category of people in economic need, with 13.7% being an average compared to the previous two years.

There is also a wide array of other supported groups, but they attract far fewer instances than the above mentioned categories.

**Order of the most frequently supported beneficiary groups**

<table>
<thead>
<tr>
<th>Beneficiary Group</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>People with health issues</td>
<td>22.4%</td>
</tr>
<tr>
<td>Local communities</td>
<td>19.5%</td>
</tr>
<tr>
<td>People with disabilities</td>
<td>15.1%</td>
</tr>
<tr>
<td>People in economic need</td>
<td>13.7%</td>
</tr>
</tbody>
</table>

**Several specifics of giving in Serbia in 2018**

Compared to 2017, the estimated value of donations has stayed at the same level, while the number of instances has reduced. Despite the reduced number of instances, an encouraging fact is that the estimated value of donations has remained at the same level, while the verified value is even slightly higher, which implies that donors opt for donating larger sums.

This year has recorded an increase in citizens’ activity and the value of their donations through mass individual giving. The corporate sector has had a slightly smaller share in the number of instances this year, but the value of their donations has remained the same. Individual donors have retained the same value of donations, while becoming more active. Instances involving various types of donors (mixed donors) have declined, as has their share in the recorded value of donations. Given the long-standing and continuous drop in their giving, it remains to be seen, in the following monitoring period, whether this trend will continue and what the specific reasons for this occurrence are. With regard to diaspora, donations have significantly grown this year, recording a 15.7% share in the number of instances and a 10.5% share in donated funds, while the trend of greater diaspora activity has continued (as noted in 2017).
The nonprofit sector is growing stronger each year, showing a considerable increase in the share of donated funds, although the percentage of instances aimed at these recipients has remained approximately the same. Although, as in 2017, the leap in the recorded value occurred owing to a certain number of prominent organizations and foundations, it is still an indicator of perfecting the practice and reputation that nonprofit organizations are building and justifying the trust of donors.

The list of the most supported themes has remained almost unaltered compared to the previous year: healthcare, support to marginalized groups, education and poverty relief have kept their positions in 2018 as well. The fact that 81.5% of instances have been aimed at these four themes, and only 18.5% at the rest, indicates that it is necessary to raise donors’ awareness of giving to a greater number of areas important for the society, such as human rights, science, environmental protection, science and social entrepreneurship, which makes many social and education services provided by nonprofit organizations sustainable.

Support to the state (institutions, local and national governments) has declined both in the number of instances and in the value of donations. The trend of decreased giving to the state has continued since 2017, however, some data show that a part of donations intended for the state is given indirectly, i.e. through nonprofit organizations.

The most frequently supported key beneficiary groups have been the same for the second year in a row: people with health issues, local communities, people with disabilities and people in economic need. As in the case of themes, the percentage of instances aimed at these four groups is extremely high – over 70%. Given that this situation has been repeating for several years, it would certainly be important to support and strengthen the promotion of other beneficiary groups and to support organizations dealing with them with a view to strengthening their infrastructure for giving and communication with the general public.

Compared to the moderate growth between 2016 (34.2%) and 2017 (36.9%), data transparency has sharply risen to 46.1%, with a difference greater than 9% compared to the previous year. This indicates that the media have been publishing the values of donations to a greater extent, which, in turn, has created a very positive trend. On the other hand, in 2018, the number of media reports with negative connotations regarding donating to social causes has risen for the first time in several years. We can only hope that this is a passing occurrence and not a long-term trend in media reporting.

Given the overall data, we can conclude that the status of philanthropy in Serbia in 2018 has not significantly changed compared to 2017. We hope that the initiatives launched in 2018, such as the formation of the Coalition for Giving and the Philanthropy Development Council and the organization of the National Day of Giving will yield results in the upcoming year.
1 Overview of key indicators for giving to social good in Serbia
1.1 Level of philanthropic activity in Serbia

In 2018, Serbia has recorded a total of 2,773 various instances of fundraising and/or gathering goods for charitable purposes (for social good). This represents a drop in the number of instances by 8.8% compared to 2017, which is not a considerable difference but it has indicated a continuation of the last year’s gentle fall.

With regard to the usual number of instances per seasons and months (greater leaps in spring and autumn, with the largest number in December), giving has been more evenly distributed in 2018. On average, most instances occurred in spring and summer, but the largest number of instances was recorded in December, which has confirmed the trend of pre-holiday giving.

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average number of instances per month</td>
<td>272</td>
<td>254</td>
<td>231</td>
</tr>
</tbody>
</table>

Number of instances per month
1.2 Geographic distribution

As regards geographic distribution, 2018 has not seen substantial changes compared to the usual distribution. The following graph shows the percentage of donations directed to designated regions.

The order of regions according to the percentage of donations has remained the same as in the previous two years: the City of Belgrade has continued to receive the most donations (30.3%), followed by Šumadija and Western Serbia (24.7%), Vojvodina (22.9%) and Southern and Eastern Serbia (16.8%). There have been minor fluctuations compared to the previous year, up to 2%.
A slight drop – below 1% – has been recorded in the percentage of donations directed throughout Serbia, while the percentage of donations directed outside of the country has stayed the same as in 2017 (3.4%). Most donations have been directed to the region – to Kosovo (2.3%), followed by Bosnia and Herzegovina, Montenegro, North Macedonia and Croatia. A small number of donations have been directed to Greece, Ukraine, Germany and Canada.

In 2018, donations have been directed to 144 municipalities and 311 local communities, which is not significantly different from the 133 municipalities and 319 local communities recorded in 2017. According to the number of donations directed to various local communities, Belgrade has taken the lead, followed by Novi Sad (7.1%), Niš (4.3%), Zrenjanin (2.0%), Kragujevac (1.9%), Čačak (1.6%), Novi Pazar (1.4%) and Subotica (1.4%).

We have noted that, despite minor changes, distribution by geographic regions has been quite stable over the years, i.e. since 2013 when the monitoring began. Belgrade has remained the region with the largest number of instances, given the fact that it receives at least a quarter and at most a third of all donations. Vojvodina receives a quarter of all instances with a relatively stable percentage between 23% and 25%; the region of Šumadija and Western Serbia is steadily moving from one fifth to one quarter of all donations, while Southern and Eastern Serbia remains below 20%. The percentages of instances directed throughout Serbia and outside of the country remain similar, whereas they do not exceed 4% in either of the two categories.

### Trends in geographic distribution (% of instances)

<table>
<thead>
<tr>
<th>Region/Year</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgrade</td>
<td>26.7%</td>
<td>32.3%</td>
<td>30.3%</td>
</tr>
<tr>
<td>Vojvodina</td>
<td>25.0%</td>
<td>24.3%</td>
<td>22.9%</td>
</tr>
<tr>
<td>Southern and Eastern Serbia</td>
<td>18.9%</td>
<td>16.3%</td>
<td>16.8%</td>
</tr>
<tr>
<td>Šumadija and Western Serbia</td>
<td>22.8%</td>
<td>21.1%</td>
<td>24.7%</td>
</tr>
<tr>
<td>throughout Serbia</td>
<td>2.9%</td>
<td>2.6%</td>
<td>1.9%</td>
</tr>
<tr>
<td>outside of Serbia</td>
<td>3.7%</td>
<td>3.4%</td>
<td>3.4%</td>
</tr>
</tbody>
</table>
1.3 Donors

1.3.1 Values of donations

The total value the media have reported, which could also be verified from other sources, amounts to slightly over EUR 15,850,000\(^1\). Values of donations have been published in 46.1% of cases, which represents an increase by 9.2% compared to 2017 (36.9% of cases).

Although almost half of the published donations include information on their value, it is still difficult to estimate the real value of donations. However, extrapolation allows for a careful estimate that the value of charitable donations in Serbia in 2018 has amounted to slightly over EUR 27.3 million. The following graph shows the recorded and verified value of donations in euros and the value of donations estimated based on the extrapolation of recorded values. However, it is logical to assume that the values of donations are even higher than the estimated values stated herein\(^2\).

\[\begin{align*}
\text{estimated sum} & \quad 27,339,337.10 \\
\text{recorded sum} & \quad 15,850,146.40
\end{align*}\]

Trends in estimated values of donations (in EUR mil.)

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>21.2</td>
<td>27.1</td>
<td>27.3</td>
</tr>
</tbody>
</table>

1.3.2 Donations by type of donors

We observe donations from various types of donors from two aspects: according to the number of instances and according to the recorded value of donations.

According to the number of instances, mass individual giving (citizens’ donations during campaigns and calls for support/assistance) has again taken first position, as in the previous years, reaching 42.9%. The corporate sector has also followed the previous trend in the number of instances, keeping a stable second place with 29.5%. Individuals as donors have recorded a 15.4% share in the number of instances, while other donors have achieved a total share of 12.2%.

With regard to the order of donors according to their share in the recorded value of donations, citizens participating in mass giving instances have taken the lead. This year, they have replaced the corporate sector, which has for the first time dropped to second place according to the share in the recorded value of donations. Individuals’ share is lower than the share of mixed donors, which is a trend that has spanned throughout the years. The total share of other donations is below 5% according to the value of donations.

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1 Values have been published in various currencies; this value has been calculated based on the annual middle exchange rate of various currencies.

2 As in the previous years, the presented values include financial donations and a very small number of estimated donations in the form of goods and services; therefore, it is difficult to estimate the total value of donations in the form of goods and services. Furthermore, neither donors nor recipients have been showing considerable readiness to share information on the values of donations, which is why it is difficult to obtain a larger share of concrete data.
If we observe the trends in the last several years, the most active donors have always been citizens, individuals and the corporate sector. Involvement of the corporate sector has declined after a four-year rise, while citizens' (and individuals') involvement has continued to grow. As regards the recorded value of donations, the corporate sector has kept the same share, while the gradual increase in citizens' share of donations has resulted in them taking the lead according to invested funds. Given the fact that the corporate sector has kept the same level of donations but in a smaller percentage of instances, we can conclude that the corporate sector opts for investing larger sums in fewer instances, which may indicate stabilisation in partner relations and programmes. Finally, the individuals' share of donations has slightly declined.
Key points

A total of 2,773 unique instances of giving to social good have been recorded in 2018, which indicates a decline in activity compared to 2017. The estimated value of donations has kept approximately the same level as in the previous year.

Data analysis on geographic distribution of giving has shown that there have been no major changes compared to 2017 and that a similar distribution has been in place practically since 2013 when the monitoring began. The City of Belgrade has taken the lead with 30.3%, followed by Šumadija and Western Serbia with 24.7% and Vojvodina with 22.9%.

As in the previous years, citizens have been the most active donors through mass individual giving (42.9%), followed by the corporate sector (29.5%) and individuals (15.4%).

A moderate two-year increase in the citizens’ share in the recorded value of donations has resulted in them taking a more dominant position (41.7%), followed by the corporate sector that has retained a high share of 39%, while individuals have kept the same level as in 2017.

With regard to diaspora, the share in recorded instances (15.7%) and in the value of donations (10.5%) has been larger in 2018 compared to the previous year. The level of diaspora activity and its share in the value of donations has been fluctuating over the years, which is why it is difficult to identify any specific trend.

1.3.3 Profiles of the Most Common Types of Donors

Top 3 Recipient Entities - Corporate Sector

- 45.1% institutions
- 23.5% nonprofit organizations
- 18.3% individuals/families

Top 3 Themes for Giving - Corporate Sector

- 27.4% education
- 21.0% support to marginalized groups
- 20.0% healthcare

Top 3 Final Beneficiary Groups - Corporate Sector

- 42.8% local communities
- 9.2% people with health issues
- 8.8% people with disabilities
Examples of corporate sector donations

This year’s winners of the VIRTUS Award for contribution at the national level should certainly be noted. Namely, Banca Intesa received this award for organizing a series of educational seminars titled ‘Risk? That is a Woman’s Job’ intended for women entrepreneurs, company owners, directors of social enterprises and start-ups throughout Serbia. The seminars were held during the Savings Week, where participants had an opportunity to acquire business knowledge in the area of smart investing and be offered advice on overcoming stressful and risky situations they face both professionally and personally. Within the bank’s corporate volunteering programme ‘Intesa od srca’, the employees donated a total of 2,145 volunteer hours. The bank has continued to support the realization of projects in the field of culture, cultural heritage preservation and education, initiatives of social importance and the development of amateur and professional sports.

Hemofarm Foundation, a member of the Serbian Philanthropy Forum, has demonstrated an interesting example of support to healthcare. In April 2018, within the Health Programme, Hemofarm Foundation launched a campaign called ‘Don’t Let it Burst’ aimed at encouraging people to regularly check their blood pressure. The campaign, whose promoters were people from Belgrade’s cultural and entertainment scene, included preventive blood pressure measurement in 90 healthcare institutions in 11 cities across Serbia, while 306 blood pressure measuring devices were donated to 81 healthcare institutions. The project, worth around EUR 10,000 was realized in partnership with the Serbian Ministry of Health and the Institute of Public Health of Serbia ‘Dr Milan Jovanović Batut’.
Naftna industrija Srbije continued placing capital investments in October 2018 through its programme ‘Together for the Community’. Three investments marked 25 October: Around EUR 68,000 for the reconstruction of a children’s playground near Sports Centre ‘Mladost’ in Čačak, EUR 34,000 to the Cultural and Sports Centre in Požarevac for the construction of a sports field and about EUR 144,000 for the construction of a children’s playground at a square in Kikinda (to be monitored by CA ‘Kikindski Forum’). Similar investments were announced in early October by Elixir Prahovo d.o.o. whose funds will be used for the reconstruction of a six-kilometre long street in Prahovo.

In 2018, the corporate sector demonstrated considerable engagement to support the development of infrastructure for the supply and distribution of food to economically and socially disadvantaged citizens. Retail Coffee (a representative of Turkish company Simit Sarayi in Serbia) donated more than 70 tons of frozen products which the Red Cross distributed in the Municipality of Vračar. Coca-Cola HBC Serbia, in cooperation with B92 Fund, has signed a donation agreement worth EUR 59,000 with the Red Cross of Serbia. The donation will be used to purchase equipment and other elements for food preparation in soup kitchens. MK Group has donated 3.5 tons of products to be distributed in cities across Vojvodina. In addition to direct donations to soup kitchens, it is worth noting that the Food Bank Belgrade has received more than 140 tons of food from company donations, where Delhaize Serbia still plays a major role.

With regard to small and medium-sized enterprises, the one that has stood out this year is Bosis d.o.o., a family company from Valjevo. Bosis received the VIRTUS Award for philanthropy in the category of small and medium-sized enterprises, primarily for its significant support to Petnica Science Centre within the National Day of Giving organized by the Serbian Philanthropy Forum and for its continuous support to numerous local institutions and nonprofit organizations. In 2018, the company donated more than EUR 10,000 to the gynaecology and maternity wards at Valjevo hospital and supported activities of several associations dealing with the preservation of culture and tradition of the Valjevo area.

An important point to note would be the corporate sector contribution through cause-related marketing. A notable example is the campaign ‘Let’s Open the National Museum Together’ that Zaječar Brewery launched on 1 February. The company donated one dinar from every specially designed can sold until 15 June 2018 for the reconstruction of the National Museum. Around EUR 48,000 was gathered owing to the initiative. A similar mechanism was used by company GOMEX in its successfully organised action ‘Donate by shopping – together to one million dinars for babies’ aimed at the Institute of Neonatology in Belgrade (donation worth around EUR 8,500) and by Tempo hypermarkets in their action aimed at supporting Foundation ‘SOS Children’s Villages Serbia’ called ‘Dobro delo za SOS Dečje selo’, where around EUR 11,900 was gathered for the children from the SOS Children’s Village from the sale of school supplies.

Support to programmes outside of the region

With regards to philanthropic initiatives outside of Serbia, we would like to commend an outstanding action launched by Tijana Bošković, member of the Serbian women’s national volleyball team. In September, Tijana organized a charity dinner at the Zvezdara Teatar restaurant for the purpose of collecting funds for the treatment of children suffering from Lafora disease – a severe form of epilepsy. The donation was aimed at the Canadian research and medical centre ‘The Hospital for Sick Children – SickKids’, which carries out research on treating this disease. The dinner was organized as a continuation of the campaign (and the fund’s operation) launched by Snježana Gajić from Bosnia and Herzegovina whose daughter suffers from Lafora disease.
Youth has demonstrated engagement through collecting books: in May 2018, pupils from ‘Dušan Jerković’ Elementary School in Inđija collected books in the Serbian language for the City Library in Stuttgart, Germany, thus supporting the education of children from diaspora. The pupils also collected books for a school in Stuttgart attended by children from Serbia.

Donations from diaspora

Among this year’s many examples of giving from diaspora, one particular project stands out. Namely, this is the pilot project of a free school for retraining in the IT sector called ‘IT Bootcamp’, which was launched by a group of prominent people from diaspora in cooperation with Foundation Ana & Vlade Divac. Wanting to help people who wished to pursue IT education but could not afford to, this diaspora group gathered over EUR 36,000 in donations for the competition through which 108 people got the right to participate in two cycles. This programme will continue in 2019 with a new group of participants.

Individual donors

One of the outstanding individual donors in 2018 has been Milomir Glavčić, a pensioner living in Canada for several years, who has been helping people in need in Serbia for over seven decades. Last year, he also provided one of the best examples of individual giving, and this year, he received the VIRTUS Award for individual contribution to philanthropy. Glavčić has so far donated more than EUR 7 million, organizing his wider family to submit donations in Serbia on his behalf. In the previous year alone, Milomir donated medical equipment to Studenica General Hospital in Kraljevo, worth approximately EUR 300,000. He also supported the construction of a kindergarten in Kraljevo named ‘Milomir’, which was opened in December last year on the occasion of his 94th birthday.

Since 2012, Filip Filipović has been helping the most disadvantaged residents of remote villages around Kuršumlijska Banja by donating money, food, medicines, toys and school supplies. He has supported the adaptation of a number of houses and the reconstruction of the biology lab in Kuršumlija secondary school, and distributed packages of food and hygiene products. Furthermore, from the money he had saved, he bought New Year presents for children. Eleven of the most disadvantaged families received a three-month financial assistance to buy supplies from local stores. At his initiative, once a week, residents of Kuršumlija have free van transport to Kuršumlija to carry out their daily tasks. He has also been donating his time to the disadvantaged: he has been helping them do house chores and repairs, advising citizens on the ways they can exercise their rights to healthcare, social assistance and administrative services. This year, he has received a special award for helping rural population, awarded to him by Trag Foundation within the 2018 VIRTUS Award for Philanthropy.

For over one and a half years, Dragan Đurić has been offering free meals to anyone with financial difficulties at his express restaurant ‘Tajni začin’ in Belgrade. Dragan has also been rewarding students with free meals for every top grade they receive at school (within three days of registering the grade). Furthermore, he is planning to introduce a permanent discount for pensioners and free meals for pregnant women who find themselves near his restaurant and want to grab a bite. In this restaurant, refugees from the Middle East, mostly women and children, have been offered not only food but also a place to spend the night when they had nowhere else to go.
Innovative donations

Having recognized citizens' great interest in humanitarian activities and after organizing several successful initiatives, company Delhaize Serbia has organized another initiative called ‘Round up the Bill’, which allows citizens to donate their spare change. Since May 2018, Delhaize Serbia has been involved in the national campaign ‘Cancer is curable’ under which the September call for donations was organized for the purpose of collecting funds to purchase equipment that will be used in renovated laboratories at the Institute for Oncology and Radiology of Serbia. More than EUR 15,900 was collected from the spare change donated by a large number of citizens who allowed their bill to be “rounded up”.

Sports Association Avantura Park organizes rappelling activities within its regular programme. A humanitarian and extraordinary version of this activity titled ‘Rope of Hope’ is organized each year on buildings in Belgrade, where, in cooperation with building managers, participants can rappel from difficult-to-access places, such as the top of Beograđanka building. One such event was organized this year on 28 and 29 April at Avala Tower. The organizers collected EUR 250, which they forwarded to Animal Rescue Service, the first official organization in Serbia dealing with animal rescue.

Citizens in action

This year has seen a number of remarkable actions carried out by citizens. One of the actions included a method that had never been used before – Viber. Members of Viber group ‘Good Samaritan’, which was created and launched by priest Siniša Nikitović from Ivanjica, collected over EUR 10,000 for the medical treatment of seventeen-year old Milan Rabrenović.

Pupils from Prokuplje have also shown solidarity in an unusual way – by selling jars of pickled vegetables, they gathered money so that their friends who could not afford it would go on a school trip. Finally, a very specific donation came from a couple of newlyweds from Novi Sad, Julijana and Dario, who donated a part of the money they got for their wedding to association Beta Zaječar that provides care for abandoned dogs.

Each year, Association ‘Clown Doctors’, who visits children in hospitals, organizes a charity sale of red noses – similar to the ones they wear – so as to improve their work of entertaining children in hospitals. In 2018, they collected over EUR 1,500 through the charity sale of red noses during the event on 1 January ‘Open Heart Street’. Furthermore, in December, they received around EUR 2,000 from citizens who rented stands for the following year’s festival. Thanks to the funds they collected (as well as to the funds received from the upcoming campaigns), the association is planning to open a ‘school for clown doctors’ and thus spread their activities to other cities in Serbia.

Owing to the citizens of Serbia – as well as to other important donors such as diaspora and companies – humanitarian organizations ‘Serbs for Serbs’ and ‘Humanitarni most’ have together collected around 1 million euros to support economically disadvantaged families. Association ‘Cap for handicap’ has collected close to EUR 14,000 by recycling plastic caps that citizens and companies gathered with the aim of purchasing equipment for people with disabilities. Given these nonprofit organizations’ great and long-standing engagement, the improvement of their results in 2018 should be commended.

Some of the most prominent instances of mass individual giving are those where organizers provided considerable contribution with their enthusiasm and dedication. Stefan Nikolić from Vršac, the winner of this year’s special VIRTUS Award for the young philanthropist, organized three events in 2018 called Humanitarian Coffee in Vršac and Novi Sad. Humani-
Charity Coffee is a one-day event where an entire network of hospitality businesses donates the profit from selling coffee to charitable purposes. Over EUR 4000 was collected as a result of this event and the money was donated to the National Association of Parents of Children with Cancer – NURDOR.

**Crowdfunding**

The year 2018 has recorded greater interest and activity of both donors and organizations that gather money through crowdfunding. Greater activity has certainly been the result of launching the first local crowdfunding platform Donacije.rs administered by Catalyst Foundation and establishing the Serbian branch of the Croatian agency Brodoto that provides assistance to organizations in learning how to use international platforms for crowdfunding.

Local platform Donacije.rs was also used during the National Day of Giving, which was established by the Serbian Philanthropy Forum on 9 October 2018 – on the birthday of a renowned scientist and donor, Mihajlo Pupin. The goal of the 2018 National Day of Giving was to purchase a spectrometer for Petnica Science Centre, which could be used in a number of programmes offered by this scientific institution. In 2018, the Forum gathered over EUR 22,000 in donations for Petnica from companies and citizens who placed their donations through the designated humanitarian number, current account and online donations via Donacije.rs.

Another notably successful campaign on Donacije.rs was ORCA’s campaign for opening the first student dormitory for future animal and nature protection experts. In 51 days, ORCA collected more than EUR 8000 (13% above target amount) for renovating a flat that Ms Ljubinka Vivčar bequeathed to ORCA.

In 2018, 19 campaigns have been launched via Donacije.rs, during which around 1,300 individuals and companies donated over EUR 76,000.

With regards to campaigns via foreign platforms, we have singled out the campaign of humanitarian organization ADRA carried out on the Indiegogo platform. Their project ‘Dru-domod’ is aimed at improving long-term support to homeless people. In December 2018 the project collected close to USD 14,000. The campaign achieved its goal in less than 30 days owing to Indiegogo platform, as well as to the engagement of ADRA, media, citizens, diaspora and a number of for-profit and nonprofit organizations.
1.4 What is Serbia giving to?

1.4.1 Which themes are important to Serbian citizens?

Themes (% of instances)

- 32.3% healthcare
- 25.2% support to marginalized groups
- 13.2% education
- 10.8% poverty relief
- 18.5% other
- 5-10% seasonal giving
- 3-5% -
- 1-3% sports, culture and arts, environment
- 0-1% public infrastructure, religious activities, animal welfare, emergency management, science, historical heritage, independent media, economic development, social entrepreneurship, other
In 2018, healthcare, support to marginalized groups, education and poverty relief have remained the four key areas/themes for giving.

The order of themes by the share of instances has stayed the same as in the previous year, with healthcare taking the lead despite a slight drop in the number of instances, followed by support to marginalized groups, education and poverty relief. Changes in the share of instances aimed at each of the themes are insignificant compared to 2017.

The array of themes has remained vast; therefore, we have had donations (by the number of instances) aimed at seasonal giving, sports, culture and arts, environment, public infrastructure, religious activities, animal welfare, emergency management, science, historical heritage, community development, economic development and social entrepreneurship. After a considerable period of time, 2018 has seen the re-emergence of instances supporting independent media. However there have been no donations for strengthening human rights (these appeared to be present only in 2017 and 2014).

Highly unequal distribution of the number of instances aimed at various themes indicates that there are no significant changes in donors’ habits regarding less represented themes. A total of 81.5% of instances have been aimed at the top four themes, and only 18.5% at the rest. Therefore, it has been emphasized again this year that it is necessary to raise donors’ awareness of giving to a greater number of areas important for society, such as human rights, science, environmental protection and social entrepreneurship, which makes many social and educational services provided by nonprofit organizations sustainable.

### Number of instances aimed at four key themes (%)

<table>
<thead>
<tr>
<th>Theme</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Healthcare</td>
<td>30.2%</td>
<td>34.7%</td>
<td>32.3%</td>
</tr>
<tr>
<td>Support to marginalized groups</td>
<td>26.8%</td>
<td>24.8%</td>
<td>25.2%</td>
</tr>
<tr>
<td>Poverty relief</td>
<td>12.9%</td>
<td>11.0%</td>
<td>10.8%</td>
</tr>
<tr>
<td>Education</td>
<td>9.1%</td>
<td>12.8%</td>
<td>13.2%</td>
</tr>
</tbody>
</table>

### Key points

Healthcare, support to marginalized groups, education and poverty relief have remained the four themes that have received the largest support, while the order of themes by the share of instances in 2018 has stayed the same as in 2017.

The array of themes has remained vast, with support to independent media emerging as a new theme this year; on the other hand, there have been no instances supporting the respect of human rights.

Instances aimed at the top four themes comprise 81.5% of the total number of instances, i.e. more than three quarters of recorded instances, while the percentage of instances aimed at all other areas is quite insignificant. This indicates a continuous need to promote other important themes for the development of society as a whole.
1.4.2 Use of donations

Regarding the use of donations, we distinguish between long-term giving that includes strategic investments and support to addressing long-term needs, and one-off giving, while the methodology also monitors donations whose purpose remains unknown\(^1\). The following graph shows the distribution according to these categories.

The share of instances aimed at long-term giving has kept the 2017 level. Long-term giving is primarily aimed at purchasing equipment (24.1%), which has been a long standing trend. Other prominent categories include investments in education (through supporting services and scholarships) and a small percentage of capital investments.

The share of one-off giving has been on the rise. A dominant category supported within one-off investments is the provision of consumable goods to recipients (22.6%), which primarily comes from citizens. In addition, a significant number of instances have been aimed at providing assistance for medical treatment and humanitarian support to the economically disadvantaged.

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\(^1\) Long-term giving includes capital investments, equipment, investments in services, scholarships (investments in human resources), research and development, and raising social awareness. One-off giving includes humanitarian aid, seasonal giving, medical treatment of individuals/families, material and consumable goods. It is not always possible to determine the purpose of donations because available data show, for example, that a certain institution/organization has received support, but they do not show for what purpose.
Long-term strategic investments

Using the platform that was developed and presented last year, Coca-Cola HBC Serbia has provided training for more than 2,400 young people to help prepare them for the labour market, while 30 young people have gained practical experience. The platform called ‘Coca-Cola mladima’ is one of the company’s programmes where EUR 120,000 has been invested and which has enabled the realization of 40 three-day workshops in 15 cities across Serbia. After completing the programme, 250 participants have so far found employment, while 62% has become self-employed, returned to formal education or started retraining.

Corporate sector investments through scholarships are still frequent. An example that has stood out in 2018 is the example of company LEONI that has awarded monthly allowances of EUR 170 to students in Niš. The company organized a competition and has accordingly awarded ten months of allowances to each of the winners in the total value of EUR 25,460 for 15 students.

The Beekeeping Association of Serbia (SPOS) has launched a campaign for collecting donations from association members, the proposed donation being EUR 1 per beehive. SPOS’ idea behind the initiative was to build a plant in Rača where honey would be collected. The project was launched on 18 April 2017, and out of the total sum of around EUR 68,000 (as per the Association’s latest announcement) more than EUR 32,200 has been collected in 2018 owing to beekeeping societies, associations, small enterprises and individual beekeepers. The construction of the plant for honey collection and production will ensure better placement and sale of the honey produced by beekeeping organizations in Serbia, which will in turn contribute to the sustainability of these organizations and provide possibilities for further development.

Key points

In the last three years, around one third of instances has been aimed at donations with a potential to achieve long-term effects. In the same period, more than a half of all instances has been aimed at one-off giving. This certainly indicates that it is necessary to further promote strategic investments and the results of instances with a potentially long-term effect.

As in the previous years, the greatest number of long-term investment instances has been aimed at purchasing equipment, followed by investments in education through services and scholarships. The corporate sector has been demonstrating greater tendencies for strategic investments – 62% of the corporate sector instances have been aimed at long-term solutions, which is more than in the previous year.

The general downward trend in one-off giving established in the previous four years has been interrupted in 2018. This year has shown a larger share of one-off instances, while the level of investments with long-term effects has remained the same. The fact is that this year we know more about the use of donations than in all the previous years, which has potentially affected the rise in recorded one-off instances.
1.5 Who do Serbian citizens support?

1.5.1 Who do citizens trust?

Information on donation recipients shows through whom donors actually direct their donations, thus indirectly indicating who donors trust\(^1\).

According to multiannual distribution of donations by the number of instances, individuals and families have again been the largest recipients in 2018. Institutions have taken second place with a slightly lower percentage compared to 2017, while nonprofit organizations hold third place. The same as every year, less than 5% of instances have been aimed at local and national governments. The category of ‘other’ includes religious communities, mixed recipients and unknown recipients; this category has recorded the smallest share.

\(^1\) Donation recipients / partners usually distribute the support further to final beneficiaries (target groups), i.e. use them for the benefit of certain target groups.
However, the situation is different regarding recipients’ share in the recorded value of donations. Increase in donations aimed at nonprofit organizations, which was recorded last year, has continued in 2018, which implies the continuation of a positive trend that began in 2015. It should be noted that this continuous growth is the result of donations aimed at a certain number of prominent foundations and organizations, i.e. that giving is not balanced across the entire nonprofit sector. Regardless of this, the number of organizations to which funds are directed is gradually growing, which certainly indicates a positive trend. As regards to the value of donations to individuals and families, it has started to grow after last year’s drop, while the share of institutions and local/national governments in the recorded value of donations has been declining. However, it should be taken into account that, in certain number of cases, support actually intended for institutions or local/national governments is coming through nonprofit organizations; therefore, the reduced percentage of the recorded value of donations to these recipients does not necessarily imply reduced financial support.

### Key points

The order of donation recipients in Serbia has remained unchanged. The primary recipients are individuals/families with 40.4%, institutions with 27.8%, nonprofit organizations with 26.2% and local/national governments with 4.3%.

Regarding the share in the value of donations, as in 2017, nonprofit organizations have again taken the first place with 54.3%, followed by institutions (27.6%), individuals/families and local/national governments.
Having combined the data on institutions and local/national governments, we have identified the share of instances and funds aimed at the state: the share of instances is 32.1%, similar to the situation in 2017. With regard to the share in the recorded sum, this year’s percentage is 33.3%, which indicates a continuation of a downward trend in the share of funds donated to the state. Data from 2016 and 2017 imply that the average decline per year is around 10%. Despite the registered decline, it should be kept in mind that, in some cases, significant amounts of money donated to nonprofit organization campaigns are actually intended for the support to state institutions (funds donated for the reconstruction of and/or purchasing equipment for healthcare and social institutions, but directed through accounts of nonprofit organizations such as NURDOR or B92 Fund). In that sense, the percentage of funds that is actually donated to the state is higher than recorded herein, which is a trend that was also present in the previous year.

As in the previous years, nonprofit organizations have taken third place according to the share of instances. However, this year has recorded a renewed increase in the share of recorded value of donations, which primarily indicates that organizations that have received donations have justified donors’ trust, and secondly, that the organizations themselves have employed significant efforts to gather funds that are further invested into healthcare, education, social and other purposes of general interest. A large portion of donated funds is focused on a dozen organizations, amongst which private foundations and domestic organizations predominate.

Nonprofit organizations in 2018

The group of nonprofit organizations includes domestic associations, foreign organizations such as UNICEF, associations from diaspora and private foundations.

After several years of recorded increase in the percentage of instances aimed at the nonprofit sector, this year has seen approximately the same percentage as in 2017, while the trend of a growing percentage of donated funds (54.3%) has continued. Successful campaigns organised by NURDOR, ‘United for Life’, BELhospice, ‘Serbs for Serbs’, ‘Cap for handicap’, Red Cross of Serbia and others have contributed to improving the position of the nonprofit sector throughout the years. Many of these organizations have long been receiving multiple donations, which implies that they have successfully justified donors’ trust.

In 2018, citizens have remained the most active donors to nonprofit organizations through mass individual donations (in 49.1% of cases). They are followed by the corporate sector, which primarily implies companies, but also small and medium-sized enterprises. The corporate sector has acted as a donor in 26.4% of instances aimed at nonprofit organizations.

Themes that have been most frequently supported through the nonprofit sector over the years are healthcare and support to marginalized groups, and 2018 has only confirmed this trend. However, this year, healthcare has taken the lead by the number of instances, with support to marginalized groups at second place, followed by poverty relief and education.

The number of final beneficiary groups supported through the work of the nonprofit sector is still considerable. Just like in the previous year, the most supported groups are people with health issues, people with disabilities, people in economic need and certain local communities, as well as people from other countries, children without parental care, women and children survivors of violence, people in need of palliative care, children and youth at risk and animals.

In 2018, multiple donations have been received by NURDOR (largely owing to a major initiative organized each year on 15 February in cities across Serbia on the occasion of the International Childhood Cancer Day), followed by the humanitarian organization ‘United for
Life’ that has organized a number of humanitarian actions aimed at providing aid for medical treatment of children, BELhospice, association ‘Cap for handicap’ that has organized several humanitarian actions and is regularly collecting a large amount of caps to be recycled for the purpose of purchasing equipment for people with disabilities. Organizations that are also worth mentioning are ‘Caps for a smile’ from Novi Sad and ‘Parakvad VŠ’ from Vršac, who use the same model of financing (by collecting caps for recycling) to help people with disabilities.

The most frequently mentioned private foundations are Humanitarian foundation ‘Budi human – Aleksandar Šapić’ (a platform for supporting medical treatment of children and adults that is promoted through a large number of campaigns), Foundation ‘SOS Children’s Villages Serbia’, Foundation ‘Trojka iz bloka’, Foundation ‘Podrži život’, B92 Fund and Foundation Ana & Vlade Divac.

Partnerships between the corporate and the nonprofit sector

An example that has stood out in 2018 is the one of Philip Morris Operations a.d. Niš for its eleven-year partnership with the Centre for Leadership Development from Belgrade in implementing programmes ‘Pokreni se za budućnost’ and ‘Pokreni se za nauku’. For this commitment and contribution, Philip Morris Operations has rightfully received the VIRTUS Award in the category of partnerships between the corporate and the nonprofit sector. In the ten years of this programme ‘Pokreni se za budućnost’, scholarships have been awarded, projects benefiting the local community implemented, and youth training in entrepreneurship provided. The programme ‘Pokreni se za nauku’ was launched in 2015 and has since then been focused on improving science in Serbia through investing into scientific research in biomedical and natural sciences and improving the conditions for scientists’ work through purchasing equipment and adapting laboratories.

Another notable example of a year-long partnership that began in 2016 is the cooperation between Health Institution BENU Pharmacy and the Centre for palliative care and palliative medicine – BELhospice. In 2018, BENU Pharmacy employees participated in the Belgrade marathon under the initiative ‘BELhospice team at the Belgrade marathon’. The purpose of this initiative was to pay a higher registration fee for the marathon that would cover the registration of the runners and include an additional amount that would serve as support to the construction of the Centre for Palliative Care. This year’s participation of BENU Pharmacy employees resulted in around EUR 15,000 collected for this cause. In addition, the cooperation has been publicized by regularly advertising BELhospice Centre’s activities in a magazine issued by BENU and distributed across the entire network of its pharmacies.

In 2018, Foundation Ana & Vlade Divac, IKEA Serbia and Mastercard Serbia organized a joint competition called ‘I’m brave’ aimed at improving the position of women entrepreneurs in Serbia. The programmes supported with EUR 5,000-7,000 are led by women, have at least 50% of female employees and will employ at least one more woman through this competition. The programme will continue and it is expected to contribute to a better position of women in entrepreneurship and in the labour market.

1.5.2 Who are the beneficiaries of donations?

In 2018, people with health issues, local communities, people with disabilities and people in economic need have remained the top four beneficiary groups.
As in the previous segments, the trend set in 2017 has continued throughout 2018. People with health issues have been supported with a similar share of instances as in the previous year, staying at first position. Interest in supporting people with disabilities and people in economic need has also retained the 2017 level, while the percentage of donations to local communities is slightly lower.
What should be underlined is that these four categories together have been the beneficiaries of more than 70% of instances – a trend that has continued since 2017.

Other categories have benefited from 29.3% of instances. Among them, single-parent families, children without parental care and people from other countries have the largest share. The share of instances aimed at single-parent families has risen, one of the reasons being a significant engagement of ‘Humanitarni most’ within the Vesti committee. After a period of absence, support to women and children who are victims of human trafficking and exploitation has been recorded this year. Although we cannot precisely determine the reason why only a small number of instances is aimed at a large number of beneficiary groups, we believe that potential causes lie in donors’ perception of the need for support, habit of donating to certain beneficiary groups and the lack of established “infrastructure”, i.e. a small number of organizations dealing with them and their insufficient communication with the wider public and potential donors.

### Number of instances aimed at various beneficiary groups (%)

<table>
<thead>
<tr>
<th>Category</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>People with health issues</td>
<td>17.2%</td>
<td>23.3%</td>
<td>22.4%</td>
</tr>
<tr>
<td>People in economic need</td>
<td>13.9%</td>
<td>13.8%</td>
<td>13.7%</td>
</tr>
<tr>
<td>People with disabilities</td>
<td>17.3%</td>
<td>14.1%</td>
<td>15.1%</td>
</tr>
<tr>
<td>Local communities</td>
<td>16.3%</td>
<td>21.4%</td>
<td>19.5%</td>
</tr>
</tbody>
</table>

### Contribution to local community

CRH (Srbija) d.o.o. Popovac is the winner of the 2018 VIRTUS Award for their programme which supports local initiatives in the area of sustainable development, culture, sports and education called ‘Partnerstvo za budućnost’, which is realized at the territory of the municipality of Paraćin. The company has also supported the reconstruction of the care home ‘Izvor’ and the Daycare centre for children and youth with disabilities in Paraćin. In addition, it has implemented the programme for psychosocial support to children from vulnerable areas called ‘School of Friendship on Tara’ and has organized free transport to primary schools for all pupils from neighbouring villages throughout the school year.

### Key points

People with health issues, local communities, people with disabilities and people in economic need have been the beneficiaries of 70.7% of instances in 2018.

The share of instances aimed at beneficiary groups falling under the category of ‘other groups’ has increased by several percentage points in 2018 but has remained below one third of all recorded instances.

Given that this situation has been repeating for several years, it would certainly be important to support and strengthen the promotion of other beneficiary groups and to support
organizations dealing with them with a view to strengthening their infrastructure for giving and communication with the general public.

Among ‘other groups’, the following categories stand out: single-parent families with a 5.6% share in the number of instances, followed by children without parental care (4.8%), people living in other countries (4.3%) and talented children and youth (3.0%).

The array of beneficiary groups has practically stayed the same as in several previous years. However, the category of the victims of human trafficking has reappeared among beneficiary groups after some time. Nevertheless, the stagnation in the share and array of groups is a trend that should be taken into consideration.
1.6 Types of donations in Serbia

1.6.1 What is donated?

Donations in money have remained the most dominant type of donations in Serbia, regardless of the donor. This year, donations in money have been given in 89.9% of instances, while the distribution of other types of donations is the following: goods 5.7%, professional services 1.8%, volunteering 1.7%, and money and goods (as a joint donation) 0.9%. These percentages are similar to the previous year.

Other types of donations

In the first phase of its programme ‘Responsible in the community’, Vojvodanska banka has selected 24 finalists of a competition on project proposals for education programmes.
Assessing the proposers’ level of contribution to education, Vojvođanska banka has donated 150 computers to the authors of awarded projects, by which it contributed to improving the efficiency of their work.

Ljubinka Vivčar from Belgrade was dedicated to animal welfare her whole life and volunteered in actions that provided care for abandoned animals. Despite having lived a modest lifestyle, Ljubinka bequeathed her entire property to ORCA. Namely, she left the organization a 35m2 flat in Belgrade, which ORCA turned into a student dormitory for future animal and nature protection experts. Two female students will eventually find their home there through a public call. ORCA’s wish is that at least one of them be a child without parental care. The organization gathered funds for the renovation of the flat through an online crowdfunding campaign. Ljubinka Vivčar is the winner of the special posthumous VIRTUS Award for endowment development.

Since 2017, Mario Milaković from Belgrade has been investing his time and energy in the realization of the programme ‘Super Grannies’. ‘Super Grannies’ are a group of women pensioners who spend time together and socialize through organized activities of making homemade cakes and cookies, and thus avoid social isolation that senior citizens often face. By selling their cakes and cookies at local events, they generate additional income apart from their modest pensions. Owing to Mario’s engagement during the online crowdfunding campaign, funds were gathered for purchasing essential equipment for the workshop ‘Super Grannies’ use to make their cakes. Their products are becoming increasingly popular, evidenced by the fact that more than 200,000 people visited events they participated in and that around 2,000 portions of their homemade cakes and cookies were sold on those occasions. Mario is the winner of the special VIRTUS Award for intergenerational connecting.

Donating knowledge

Advertising agency Leo Burnett Serbia has donated its work in a very interesting way. The agency employees marked 18 May – the international Victims of Domestic Violence Day in Belgrade by designing an art installation showing a room after an instance of domestic violence. The installation was later put on display at the Kruševac Cultural Centre. The goal was to support the performance of the Association of Women ‘Sandglass’ and to show visible markers and consequences of domestic violence, so as to make a stronger impression on the citizens.

NURDOR has established cooperation with several companies and organizations in organizing their summer Camp of Love and Hope, which has a long tradition. In addition to funds, the organizations have primarily invested their professional skills, knowledge and logistical assistance for the camp to be successful. In 2018, extreme sports club Armadillo helped in the organization of sports activities, while the company Fudeks organized transport for children. The camp is expected to be organized next year as well, through continued inter-sector cooperation.

Volunteering

This year has been marked by volunteering activities that involved cleaning of public spaces. Group UGRIP has successfully continued to maintain Petrovaradin Fortress: through a volunteering activity organized in cooperation with the citizens of Novi Sad and volunteers from association 3D World, more than 4 tons of garbage was removed. Students of the Sec-
ondary school in Veliko Gradište have given their contribution by volunteering to clean Silver Lake as part of the action 'Let’s clean the Danube' that preceded the music festival ‘Uranak’.

Smart Kolektiv and the Responsible Business Forum have organized the action ‘Our Belgrade’ again this year. Over 400 volunteers participated in decorating school and kindergarten yards, collecting garbage and painting rooms and façades. The volunteers were mostly employees of the companies and nonprofit organizations that are members of the Forum. In this tenth jubilee action, 12 locations across Belgrade got a new look. For example, Eurobank employees cleaned the Great War Island on the Danube.

The corporate sector has also participated in other volunteering actions. In one instance, around 230 employees of Erste Bank, a member of the Serbian Philanthropy Forum and the Responsible Business Forum, participated in the cleaning of the National Park Jegrička near the municipality of Temerin. Another example is the traditional ‘Orange Day’ initiative by company GSK Belgrade, a member of the Serbian Philanthropy Forum. Each year, GSK employees get a free day they can dedicate to volunteering and helping nonprofit organizations. This year, they have decided to dedicate their day to Association of People with Disabilities ‘Sve je moguće’ in an effort to adjust Miodrag Petrovića Čkalje Street for the needs of the association. They also donated tables, shelves and chairs as part of this initiative.

Winter holidays have also inspired volunteerism in employees of Credit Agricole Bank. As part of their campaign ‘Green magic’, 40 employees donated their time to the Home for children without parental care ‘Jefimija’, School for pupils with hearing impairment in Kragujevac, Children’s Village ‘dr Milorad Pavlović’ in Sremska Kamenica and to the Centre for Protection of Infants, Children and Youth in Zvečanska Street. The volunteers brought Christmas trees that they decorated together with the children, celebrating winter holidays.

Key points

Donations in money are the most common, and every year they make up the majority compared to other types of donations (89.9% this year). This year has recorded a slightly smaller share of donations in goods (5.7%) compared to the previous two years, while professional services have kept approximately the same level.

Citizens have mostly donated money (94.2%), while they have donated goods in 2.4% of cases and volunteered in 2.6% of instances. The corporate sector has mostly donated money (77%), along with goods and professional services.

Although the recorded share of volunteer instances is small, we believe volunteering is more present than the media report. It should certainly be noted that the small number of recorded and promoted volunteer instances has certainly been affected by an unfavourable legal framework for volunteering that includes a very complicated administrative approach, both for organizations, individuals organizing volunteering and for volunteers themselves.

1.6.2 Ways of giving

For the purpose of easier analysis, the ways of giving have been divided into four main categories: campaigns as responses to calls for donation, direct donations (where a donor chooses a partner directly), giving to events and calls for donations, and competitions.

Unlike types of donations, ways of giving have a relatively similar distribution in three categories: direct donations have a 35.8% share, events 31.5%, and campaigns 26.9%. Donations awarded through competitions are still low at 5.8%.
Ways of giving (% of instances)

- **35.8%** direct donations
- **31.5%** events
- **26.9%** campaigns/calls
- **5.8%** competitions

<table>
<thead>
<tr>
<th>Ways of giving in %</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct donations</td>
<td>35.5%</td>
<td>34.4%</td>
<td>35.8%</td>
</tr>
<tr>
<td>Campaigns/calls</td>
<td>32.5%</td>
<td>30.8%</td>
<td>26.9%</td>
</tr>
<tr>
<td>Events</td>
<td>27.5%</td>
<td>28.2%</td>
<td>31.5%</td>
</tr>
<tr>
<td>Competitions</td>
<td>4.5%</td>
<td>6.6%</td>
<td>5.8%</td>
</tr>
</tbody>
</table>
Key points

Although direct donations had a downward trend since 2014, 2018 has ended that trend with a slight growth of 1.4% compared to 2017. The funds donated through campaigns and calls have decreased by 3.9%, while the share of events is slightly higher than the previous year.

A growing percentage of donations through competitions has also been interrupted this year, showing, however, a very small drop. Competitions have been published by the corporate sector and foundations. It should be noted that the media continue to rarely classify competitions as philanthropy, particularly those published by foundations.

Ways of giving have not changed significantly compared to the previous years, but upward trends regarding competitions and downward trends regarding direct donations have been interrupted. The upcoming years will show whether 2018 has launched these trends in opposite directions.

Giving through competitions

Each year, corporation Delta Holding and Delta Foundation contribute to the development of social entrepreneurship by providing support to nonprofit agricultural holdings. The programme ‘Plantation for Future’ has been implemented since 2015 and has so far supported 94 projects and 12 organizations. This year, several organizations that work on ensuring self-sustainability and continuity of their social programmes aimed at helping people with disabilities and people in economic need have been supported through this programme, in cooperation with Trag Foundation, through financing and assistance in the realization of projects. Funds for maintaining agricultural holdings (specifically fruit and vegetable plantations), production of secondary fruit and vegetable products and for pig farming have been provided to the Association for Local Development Kamenica dealing with the development of underdeveloped communities in south Serbia, the Red Cross Centre Smederevo, humanitarian organization helping mentally underdeveloped persons ‘Caritas’ from Šabac, and Equestrian Club Aranđelovac that organizes activities for youth, socially marginalized people and people with disabilities.

Carlsberg and Dunđerski Foundation have established similar cooperation with the nonprofit sector in Čelarevo by organizing competitions for the preservation of cultural heritage since 2015. Working with an amount of EUR 42,433 this corporate foundation has supported projects in the field of culture, heritage, sports and environment by awarding donations to associations such as Folk Ensemble ‘Petar Kočić’, association ‘ČIB’, Municipal Association Bačka Palanka for the support to mentally underdeveloped persons, Association for the affirmation of youth and sports tradition, and Eco Theatre for children and youth.

Projects in Kosjerić have also been supported, owing to donations by the company TITAN Cementara Kosjerić through competitions established in 2013. In 2018, the company donated EUR 40,000 to sports clubs, and through the competition ‘For my Kosjerić’ – EUR 20,000 to Kosjerić Teachers’ Association Theatre Club and the same amount to the project ‘Knowledge against diseases of addiction’ implemented by volunteer association SOS-KOS.

Finally, as a member of the Responsible Business Forum, Erste Bank, in cooperation with Trag Foundation, has continued its programme of financing youth projects for improving local communities ‘Superste’. This year, 11 socially responsible initiatives have been supported through competition in the total amount of EUR 43,000. The projects include the establishment of the first ‘Museum of Dance’ in Belgrade, creative restoration and sale of old and unusable bicycles called ‘Biciklom do osmeha’, the organization of 300 free education workshops about the environment across Serbia (‘Avantura zelembaća’) etc.
1.6.3 Media coverage

Types of media

- **56.2%** web
- **33.7%** printed
- **10.1%** electronic

After online media replaced printed media by representation in 2017, this newly established trend has only intensified in 2018. This year, 56.2% of reports on philanthropy have come from web sources, 33.7% from printed and 10.1% from electronic media. Compared to last year’s more balanced distribution between printed and online media (with a 4.8% difference), this year’s distribution shows a huge 22.5% difference.

Territorial media coverage shows how far certain instances are “heard”. Media that have national coverage have been represented in 76.8% of all instances in 2018, which demonstrates a norm of majority representation that has been confirmed year after year. This year, local media have had a 12% share, while media covering various regions within Serbia have had a 7.8% share in the recorded instances. Finally, regional media, i.e. media that cover parts of the Balkans including Serbia, have had a 3.4% share in the recorded instances, which indicates a slight decline compared to the previous years.

Media from other countries also report on giving in Serbia. This year has recorded foreign media in more than 2% of cases, which is still an interesting factor to be followed in the upcoming years.
In 2018, a total of 574 unique media have reported on giving to social good in Serbia. Online media have been the most numerous (396), followed by printed media (139) and electronic media (39 media companies).

According to the number of reports, Radio Television of Serbia and RTV Studio B have stood out in the category of electronic media, while Radio Belgrade and television Prva have published more reports than in the previous years. The most represented online media have again been Blic.rs and Novosti.rs, while Vesti-online.com have published news both on ‘Humanitarni most’ and other actions. Finally, among printed media, Dnevnik Srbija, Vesti – Frankfurt and Večernje novosti have reported most about philanthropy in Serbia.

The position and the length of the reports indicate the importance attributed to giving to social good. In printed media, philanthropy is mostly (over 60%) mentioned from page 10 onward. In almost a quarter of cases (23.6%), reports are placed between pages 6 and 10, while in only 12.8% of cases, reports are published in the first five pages. In electronic media, most of the reports (87.3%) are presented before 19h, when only 12.7% are presented after 19h when rating is the highest. Although this year has recorded greater transparency of do-
nated sums in the media, this year’s data are very similar to data from the previous years, which shows that reports are still partially incomplete, i.e. they do not contain necessary information on instances.

Equally indicative is the length of reports and features. Shorter reports (up to a quarter of the page) are published in 74.7% of cases, which is even a larger percentage compared to the previous year.

Despite greater transparency of donated sums, reports/features are still often incomplete, short and non-standardized, at least with regard to information on donations, beneficiaries and donors.

Regardless, in terms of reporting on giving to social good, Serbian media are the most active in the region. Serbian media are also the most active in taking an active role, i.e. launching actions and campaigns or organizing events, while foundations initiated by the media are still very active. To this extent, Serbian media continue to be present as donors as well, i.e. as ‘mediators’ in charitable instances, thus directly contributing to strengthening charitable giving.

This year’s level of transparency and publishing of donated sums has reached 46.1%, which is a 10% leap compared to 2017. This has reaffirmed the trend of Serbia showing the greatest transparency in the region.
A negative change compared to the previous year is the percentage of reports on philanthropy with negative connotation. In 2018, as much as 3.1% of negative reports have been recorded, which have questioned the use of donated funds. In 2017, this share was much smaller (0.7%), as well as in 2016 (1%).

**Key points**

The representation of online media compared to printed media has grown and has set at 56.2% against 33.7%, which has confirmed that this change is turning into a trend.

National media are still represented in a large number of cases (76.8%), while local media are the most represented category this year in terms of media covered instances.

Trends regarding the length, position and timing of reports and features continue to be similar year after year, indicating an unchanged position of reports on giving to social good compared to other news, in all Serbian media. This means that philanthropy is still not recognised as a topic of significant interest.

Although the positioning of reports on philanthropy has not recorded any progress, Serbian media are still the most active in the region in terms of reporting and playing an active role in philanthropy in Serbia.

Transparency of donated sums, i.e. the frequency of media publishing donated sums within general information in reports, has jumped from 36.9% in 2017 to 46.1% in 2018, which confirms a slow but positive growth from the previous years.
Annexes
2.1 Methodology

The methodology of this research is necessarily dependent on possible ways of collecting data. Available global research shows that the only completely reliable source of information on the level of charitable giving is tax administration. However, this method cannot be applied in a single country of the Western Balkans, for multiple reasons.

As previously noted, Catalyst has chosen alternative ways of collecting data, primarily using media and other available data resources. More specifically, data in this report have been collected by analysing media at the local, regional and national level, which included electronic, printed and online media reporting from 1 January to 31 December 2018.

This methodology recognizes three key limitations. First, this method does not allow for obtaining comprehensive data, because media cannot cover all charitable instances and donations. Second, media reports often do not specify all data that are important for monitoring the development of giving to social good (data on the sums of donated and collected money are usually not specified). The third potential limitation is the issue of the credibility of the data reported in the media.

Currently the first limitation is impossible to overcome. As regards the second and the third limitation, Catalyst is overcoming them by cross-referencing data from various media, and conducting additional research by checking reports of companies and nonprofit organizations (if published). Despite the limitations that we are aware of, we believe that there are two reasons that justify our analyzes:

• The obtained numbers, although incomprehensive, give minimums of relevant indicators. Therefore, in terms of the number of charitable instances, we can claim with certainty that the number we are showing is the minimum number of instances because they have certainly occurred, and that the real number is certainly higher. The situation is similar with the sums, individuals etc. Therefore, these data can be used as indicators of the minimum level of development of giving to social good in a country.

• Continuous monitoring will indicate a growth and/or decline in percentages and changes in data related to our defined indicators. In that sense, continuous monitoring over the years identifies trends in the development of giving to social good and trends in media reporting.

In future, Catalyst will work on improving this methodology. Furthermore, Catalyst is planning to establish contacts with state services (tax administration, agencies that have relevant statistical data) and show them the importance of these data. In addition, we want to discuss with them the ways in which we could increase the number of credible data resources. In current conditions, we believe that the methodology we use is offering a preliminary insight into the status of giving to social good in Serbia.

2.1.1 Factors and indicators showing the level of development of philanthropy

In a situation where there is no continuous monitoring and precise data, it is difficult to assess the general level of development of giving to social good. Catalyst has, therefore, created an initial list of factors that can indicate various aspects of giving. They are as follows:

1 Various media often report on the same donations; therefore, by comparing data from multiple media reports we can get more precise and comprehensive data.
1) instances/initiatives for charitable giving; 2) methods of collecting funds; 3) purpose of donations; 4) donation recipients and final beneficiaries; 5) donors; 6) actors; 7) media coverage.

For the collected data to enable comparative analyzes (between countries and within one country over several years) based on identified factors, it was necessary to define quantitative and qualitative indicators for each of the factors. The following table shows the indicators used.

<table>
<thead>
<tr>
<th>Factor</th>
<th>Indicator (observed time period – one year)</th>
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</table>
| instances for charitable giving | -number of various instances of charitable giving during one year  
-geographic distribution (% of instances per regions compared to the total number of instances)  
-% of instances of donations in money compared to the total number of instances  
-% of instances of donations in goods/services compared to the total number of instances |
| methods of collecting funds | -various groups (types) of methods for collecting funds  
-representation of various methods (in %)  
-emergence of new methods for collecting funds |
| purpose of donations | -purposes for collecting donations  
-number (% of instances per each purpose  
-emergence of new purposes  
-use of donations per purpose |
| donation recipients and final beneficiaries | -types of donation recipients  
-number of instances where recipients are from the public sector (% compared to the total number)  
-number of instances where recipients are from the civil sector (% compared to the total number)  
-number of instances where recipients are from other groups (% compared to the total number)  
-types of final beneficiaries  
-number of instances aimed at various groups of final beneficiaries (% compared to the total number of instances)  
-emergence and number of new groups of final beneficiaries |
| donors | -number of instances according to the type of donor (% compared to the total number of instances)  
-number of instances per various recipients according to the type of donor |

2 Although these two categories may appear the same, they often differ in practice. Donation recipients are usually registered legal entities (institutions, nonprofit organizations, local government etc.) that seek support for a certain purpose; recipients can also be individuals or families. On the other hand, final beneficiaries can be numerous groups for whose benefit support is sought. Therefore, for example, if the donation recipient is a local hospital, final beneficiaries are the citizens of that local community. If the donation recipient is a school, final beneficiaries are children/youth of certain age who attend the said school. If the donation recipient is a nonprofit organization that works with people with disabilities, final beneficiaries are citizens with disabilities, etc. Data on donation recipients show the public perception of who “deserves” support and who they trust. The array of final beneficiaries tells us which groups the public deems vulnerable (in any way), and, in time, it will tell us how much the public awareness on this issue has changed.

3 Actors include not only donors, but also those who call for donations and those who are involved in the topic of giving to social good in any way. Experience has shown that growth in the number of actors contributes to the development of public awareness of the importance and the role of charitable giving in society.
- number of instances per purpose according to the type of donor
- number of instances per beneficiary group according to the type of donor

- total sum donated to charitable purposes
- % of instances with recorded value of donations (compared to the total number)
- % of donated sum according to the type of donor
- % of donated sum according to the type of recipient
- % of donated sum according to purpose

- type and number of various actors
- emergence of new actors

- total number of media reports
- number (%) of media reports according to the type of media
- number (%) of reports according to the covered territory (national, subregional, local)
- number of reports treated as important according to the type of media (printed, electronic)

During this research – which we hope will last many years – some of these factors will probably change and become more precise in their nature, while new factors may also emerge. At the moment, the stated factors certainly provide us a good basis for determining the status of giving to social good in each of the monitored countries.
2.2 Changes in the legal and fiscal framework

In 2018, there have been no changes in the legal and fiscal framework for giving in Serbia. However, at the initiative of the Coalition for Giving, the Philanthropy Development Council has been established within the Serbian Prime Minister’s Office, which aims at improving the legal framework for giving. The Coalition’s proposal for the establishment of the Council also contained an agenda that includes three areas where laws need to be amended so as to develop the culture of giving:

- tax policy,
- reporting and transparency, and
- volunteering.

The agenda has been prepared based on the previous analysis of the legal framework and research data. It has been reaffirmed in the White Paper on Philanthropy, which Dr Dragan Golubović, a permanent member of the Expert Council on NGO Law, developed for the needs of the Coalition. Dr Golubović states the following obstacles in the legal and fiscal framework for the development of philanthropy:

**Law on corporation tax**

- Restrictively defined and comprehensive list of areas of public interest that is not in line with the laws regulating the work of nonprofit organizations (Law on Associations, Law on Foundations and Endowments, Law on Donations and Humanitarian Aid, Law on Income Tax);
- Donation of real estate is not recognized as tax expenditure;
- Unclear tax status of donations in the form of institutional grants and donations for underlying funds of endowments acting in the areas of public interest;
- When filing tax returns, companies and small and medium-sized enterprises are required to submit proof that they allocated funds for donation purposes, as well as proof that the donation recipient used the donated funds in a stipulated (agreed) way.

**Law on Income Tax**

- Unclear tax status of gifts in the form of institutional grants to nonprofit organizations that act in the general interest;
- Unclear tax status of a part of a gift which is used to cover administrative expenses of nonprofit organizations that act in the general interest.
- Unclear tax status of donations in money which are transferred to the following tax period, in cases where this issue is not regulated by donation agreement.

**Law on Value Added Tax**

- Donations by legal entities in goods and services (of which donations in food to soup kitchens, for example, are the most frequent) are not exempt from VAT.
Law on Personal Income Tax

- There are no tax reliefs for donations by natural persons who are taxpayers (including entrepreneurs).

Scholarships

- The Law on Personal Income Tax provides for a relatively low non-taxable amount of scholarship at RSD 11,511, if it is awarded on a monthly basis; therefore, donors pay taxes on scholarships for a large number of students and pupils. Increasing the non-taxable basis would lower expenses (that donors currently have) and would create possibilities for higher scholarships and a greater number of pupils and students who receive scholarships.

Law on volunteering

- The law treats volunteering as an extension of an employment relationship, instead of as a volunteer citizens’ initiative;
- Unjustifiably high costs of the application of the Law for organizers of volunteering activities, including payments for compulsory health and pension insurance for volunteers;
- Certain provisions regarding associations that act as organizers of volunteering activities are in contravention to Article 11 of the European Convention on Human Rights;
- Provisions on infringements are in contravention to international standards regulating the issue of sanctions for nonprofit organizations.

Coalition representatives in the Council are currently working on cost-benefit analysis of amendments to the said laws, while three working groups and one working body will be formed within the Council in 2019, and they will develop proposals for amendments to the aforementioned laws:
- Working group for improving the legal and fiscal framework for giving to social good by legal entities and improving the implementation of existing legal mechanisms,
- Working group for improving the legal framework for donating excess food,
- Working group for creating a stimulating environment for giving to purposes of general interest by individuals,
- Working body for defining criteria for exempting individual donations from VAT.