

# PERSPECTIVES FOR BRAZILIAN PHILANTHROPY **2023**



# IN 2023, BOLDNESS EMERGES AS A TRANSVERSAL ELEMENT, PAVING THE WAY FOR A MORE TRANSFORMATIVE, DIVERSE, AND INCLUSIVE PHILANTHROPY.

It's with great pleasure that I write the introduction to another edition of the **Perspectives for Brazilian Philanthropy**. Every year begins with expectations of renewal and, more importantly, of fulfillment. Putting projects into practice, increasing knowledge, and developing new plans. Through this initiative, we seek to bring a reading of the scenario, identify inspiring actions, and point out paths toward a more strategic and transformative private social investment. This exercise, done daily by the IDIS team, is shared here without the intention of drawing a complete picture of the reality, but to gather elements that contribute to decision-making.

Our starting point is collaboration, an attitude that has defined many of the practices in 2022. It's no wonder that, at the Brazilian Philanthropy Forum, we showed how it's possible to challenge the saying 'if you want to go fast, go alone; if you want to go far, go together'. Through partnerships, it's possible to go together and fast. At the end of the year, we also learned the result of the World Giving Index, presented by the Charities Aid Foundation. Among 119 nations, Brazil moved from the 54th position to the 18th, showing that solidarity is on the rise.

We cannot fail to mention that 2022 was also marked by polarized elections and the need for organizations and entities to publicly manifest their commitment to democracy, in apparent check. It was also when Brazil's return to the UN's Hunger Map, the grave situation of native peoples in the Amazon, and record levels of deforestation were revealed.

In this article, we consider these aspects and bring reflections and examples of actions of how philanthropy can contribute to a fairer and more solidary future, in which each person plays his or her part. As the eight perspectives were developed, we identified stories and individuals that stand out due to one thing in common: boldness. There are examples of innovations, of new methodologies and funding models, of unlikely partnerships, of significant changes, of ways of doing differently what was already working. May this cross element also be a source of inspiration to you, as it already is to us.

**Paula Fabiani**

CEO of IDIS - Institute for the Development of Social Investment

## TECHNICAL DATA

### Initiative

IDIS - Institute for the Development of Social Investment

### Coordination

Luisa Gerbase de Lima

### Content Production

Luisa Gerbase de Lima

Marina Zanin Negrão

Paula Jancso Fabiani

### Review

Ana Paula Drumond Guerra

### Graphic Design and Layout

Tati Valiengo e Tiago Solha

### Acknowledgments

Andrea Hanai

Daniel Barretti

Denise Carvalho

Felipe Insunza Groba

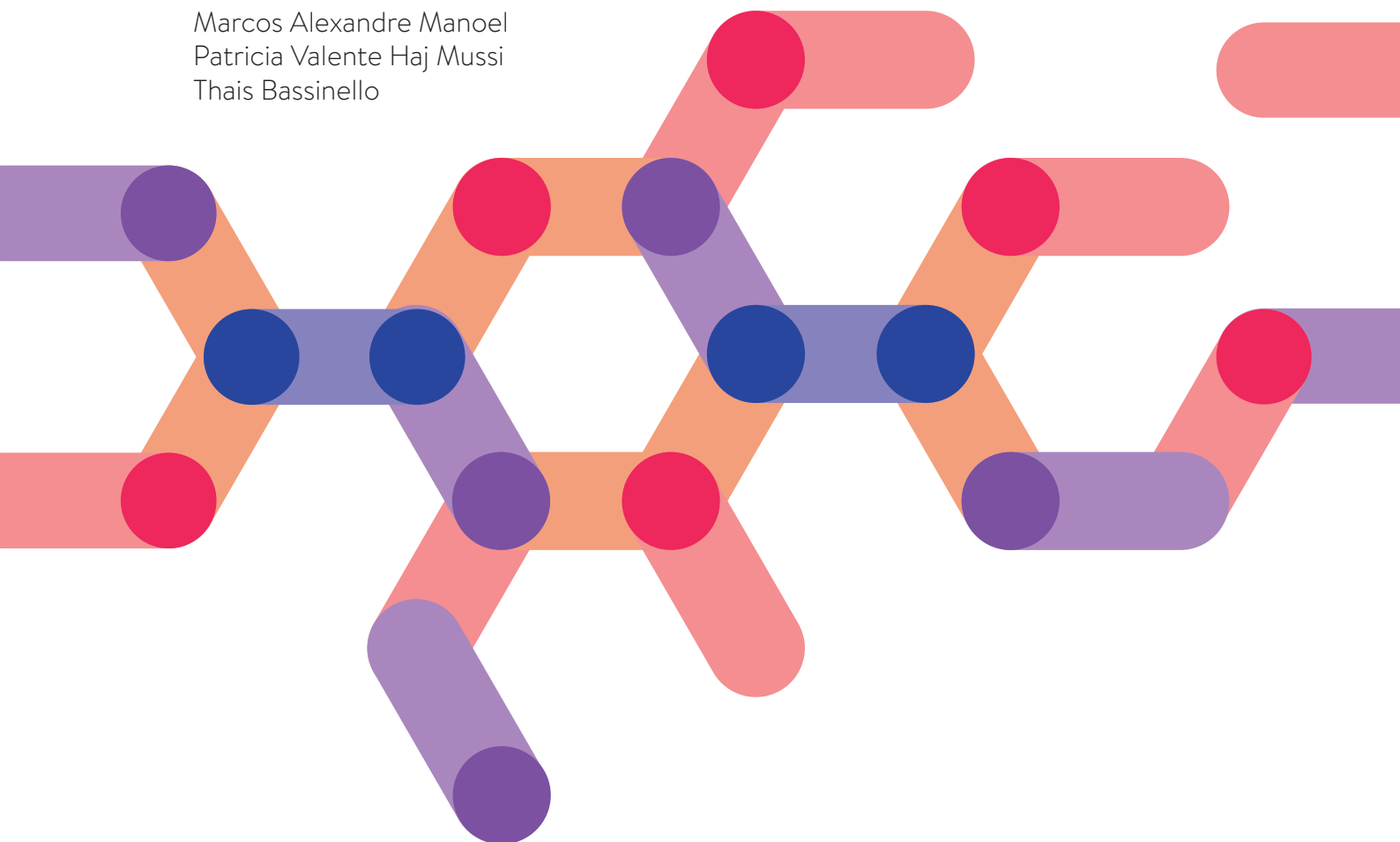
Guilherme Sylos

Lavínia Xavier

Marcos Alexandre Manoel

Patricia Valente Haj Mussi

Thais Bassinello



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**PERSPECTIVE**

1

# THE POWER (AND THE NEED) OF DIALOGUE TO BUILD BRIDGES

**Solutions are found through interaction, require collaboration, and contemplate multiple demands and points of view**

The political tension in Brazil, as in other parts of the world, has produced splits in society and impoverished public debate. Social media amplify voices, and while they bring out different points of view, they also hinder the construction of real dialogs and healthy debates, resulting in the growth of misinformation.

The recent economic and health crises have contributed to Brazil's return to the hunger map, students are facing a gap in education, the low digital infrastructure in schools has been evidenced, violence against girls and women has risen, the public health system demands more resources, deforestation is increasing, democracy has been put in check. These are complex and interconnected challenges. Only dialog can

lead to the building of the bridges we so desperately need.

Solutions appear in the form of networks, coalitions, and partnerships, and begin to operate under the logic of **building and solving WITH someone, rather than FOR someone.**

Philanthropists and social investors participate in this equation and increase collaboration with each other, even when the organizations they represent are business competitors. The debate about the distribution and balance of power finds more and more evidence. It's time to value the diversity of thoughts, opinions, points of view, and people.

## WHERE DOES ONE SEE THIS PERSPECTIVE?

### **MOVIMENTO TODOS À MESA [EVERYONE AT THE TABLE MOVEMENT]**

Brazil's first coalition of companies and organizations that are coming together to reduce the impacts of hunger in Brazil and work to reduce food waste by strengthening redistribution networks, articulating a favorable regulatory environment for food donation, and raising awareness about the issue. Among the participants are direct competitors, such as Grupo Pão de Açúcar and Carrefour or Nestlé and Bauducco. In just one year, it impacted 2.1 million people nationwide.

### **PROGRAMA ACOLHE [SHELTER PROGRAM]**

An initiative to shelter and empower women victims of violence, Acolhe offers them and their children temporary shelter in hotels, as well as the tools to build a future with greater protagonism, self-confidence, and autonomy. The resources come from the Private Social Investment Fund for the End of Violence against Women and Girls, established by the Avon Institute and Accor Network, and which is open to the involvement of other partners, with financial support or support in services.

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# MUCH MORE THAN RESPONSIBILITY: LEGACY

## What companies leave for the next generations

In August 2019, the Business Roundtable, a group made up of the CEOs of the 100 largest U.S. companies, stated that, in their view, the purpose of a company was not only to provide profit to its shareholders. The purpose of a company is to also deliver value to its customers, invest in its employees, deal fairly with suppliers, and support the communities in which it operates. In short, companies must go beyond their numbers and positively impact society.

This historic statement is the result of a long journey that, in Brazil, began about four decades ago and has evolved through various concepts ranging from

social responsibility to corporate social investment and that today are embodied in the ESG Agenda.

Regardless of the labels, what is important is the perception that companies are powerful bodies that must use their potential to create value for the communities in which they are present and from which they draw the resources for their existence. This is where the debate about corporate legacy arises, which involves not only assets and liabilities left to future generations, but what is being done for society and the environment, as well as what positive impacts are being generated.

***“A legacy is built through actions that positively impact the lives of citizens. We have a role, as executives, to challenge the status quo and reflect on whether what brought us here is what will take us further.”***

**Daniela Cachich, Ambev executive in South America, in an [article published in InfoMoney](#),**

Companies have been reflecting about legacy from two prisms: their purpose, a more internal look, and their value chain, which involves audiences far beyond their walls. This is where we find the intersection with Private Social Investment.

But beware: **it's not enough to just talk.** One must act and be consistent. Teams, suppliers, investors, consumers, the media,

and society at large are watching, and one must **avoid being associated with 'washings'** - the term used to indicate when a company is publicizing being or doing something that is not necessarily true. The "Global Investor Survey 2022", drawn up by PwC, for example, shows that 87% of investors, when looking at company reports, find that the information disclosed does not represent what happens.

## WHERE DOES ONE SEE THIS PERSPECTIVE?

### PACT FOR THE PROMOTION OF RACIAL EQUITY

The initiative presents a Racial ESG Protocol for Brazil, which includes aspects that the company can carry out internally, such as affirmative actions, and also an outward look, through social investments in racial equity for the educational and professional training of black children and young people. The racial issue is placed at the center of the economic debate and has already been endorsed by numerous companies, such as Ambev, Bayer, Gerdau, Grupo Movile, KraftHeinz, Suzano, and Vivo. The collective commitment and systematic actions contribute to transform the country by reducing inequalities.

### FOCUS ON BRAZILIAN PUBLIC EDUCATION: ITAÚ SOCIAL

Since 1993, Itaú Social has been committed to improving Brazilian public education. The work involves two axes: the training of education professionals and the strengthening of civil society by supporting organizations and groups that work on behalf of education. The resources invested in 2021 were R\$159 million (equivalent to about USD 30 million).

**PERSPECTIVE**

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# DIVERSIFICATION OF FUNDING MODELS

**More than ever, optimizing and contributing to the evolution of possible funding models is necessary to solve challenges.**

*“No private funder alone, not even Bill Gates, has enough resources and reach to significantly solve our most pressing social problems. (...) It’s increasingly clear that a future with systemic change requires not only philanthropic financial capital, but also different powers and combined expertise working together”.*

The quote is part of the report on Collaborative Philanthropy, recently released by Rockefeller Philanthropy Advisors. Like everything in life, philanthropy has evolved and adapted to the times. New forms of financing have arisen, influenced by new habits, by the advance of technology, by economic changes, by new players, and simply by the boldness of those who risk challenging what has always worked and seek other solutions.

We highlighted a few models that merit attention.

## PHILANTHROPIC FUNDS

What philanthropic funds have in common is the destination of their assets for purposes of public interest. In Brazil, the use of the mechanism has grown in its different forms - Thematic Funds, Emergency Funds, and Endowment - and has attracted considerable donations. Each model is suitable for a purpose. Below, we detail the particularities of each one:

### ENDOWMENTS:

Endowments have the objective of providing long-term financial sustainability for public or private nonprofit institutions and/or for the execution of programs and projects of public interest. The donations received remain in a fund, in financial applications, and only the earnings are redeemed to finance the necessary actions. In Brazil they had their law sanctioned in 2019, and ever since then, adherence to the model has grown at a fast pace.

## THEMATIC FUNDS

Structures created to benefit **specific causes**. They do not have specific regulations in Brazil and there is freedom to define the term of existence or governance.

## TERRITORIAL FUNDS

A modality that, as the name suggests, aims to benefit a specific territory.

## EMERGENCY FUNDS

A legal entity under private law, of a temporary nature, nonprofit, set up with the purpose of collecting, managing, and allocating donations for programs, projects, and other purposes of public interest sometimes resulting from emergencies. The structure, in Brazil, has a bill in process for regulation.

## MATCHFUNDING STRATEGIES

The logic of co-financing as a tool to leverage resources and bring in new donors is not new, but when companies and civil society did it en masse during the pandemic to solve a big problem, the strategy started to receive more attention from Private Social Investment. A way to multiply resources aiming at a common and particularly interesting goal in actions that involve public and private resources.

## CAPITAL MARKET MECHANISMS

The creation of financial vehicles with philanthropic capital has also proven to be a powerful way to enable projects with impact that demand patient capital, involve diverse stakeholder groups, and require the philanthropist or social investor to take the risk of that mechanism, as they do in other types of investments.

## GENERATION OF OWN REVENUE

According to the report Trust: The new brand equity, citizens value and consume more products that have social impact. Attentive to the movement, social organizations create revenue generation strategies that involve the development and sale of products, with increasingly robust structures.

Philanthropists should not be restricted to traditional donation formats. The movements in Brazil and worldwide show that there are multiple mechanisms, suitable for different strategies and profiles.

**PERSPECTIVE**

4

# THE NUMBER IS NOT THE BOTTOM LINE

**Social Impact Assessment with monetization has been increasingly discussed and sought after, but, once the number is determined, what is the next step?**

The interest of philanthropists and organizations in measuring the social change produced by an initiative is growing at a rapid rate. IDIS offers this service in its consulting portfolio and, between 2021 and 2022, for example, it conducted 54 impact assessment studies, against seven developed in the previous biennium.

The choice of methodologies and protocols, such as Social Return on Investment (SROI) or Cost-Benefit Analysis, varies according to the nature of the demand, but, in general, there is the expectation that the project's impact will be translated into monetary values, that is: each R\$1 invested generated R\$X in social benefits. The equivalence can vary greatly between projects - R\$1.50; R\$4.00 or R\$7.00. But then, does the number indicate the superiority of one project over another? Or is it enough to adopt measures for improvements in the initiative? No: you need to go beyond the number!

While results are related to concrete achievements, which in general represent the scope and reach of the initiative, impact can have a more subjective nature - related to the idea of social transformation. When we measure the impact of a program, we consider how much it changes the lives of the people involved. In other words,

it's a reflective practice and a valuable strategic tool. It provides organizations with data and evidence that allows them to reflect on the approaches they have adopted and supports the decision-making process. Furthermore, it makes it possible to analyze the causal link between the interventions and the perceived impacts, identifying factors that are fundamental to drive the transformations, others that do not contribute so directly, and factors that create obstacles. Finally, assessment studies have the potential to strengthen the dialog between funders, beneficiary organizations, and public sector agents; they also contribute to transparency, generate inputs for the improvement of public policies and social programs.

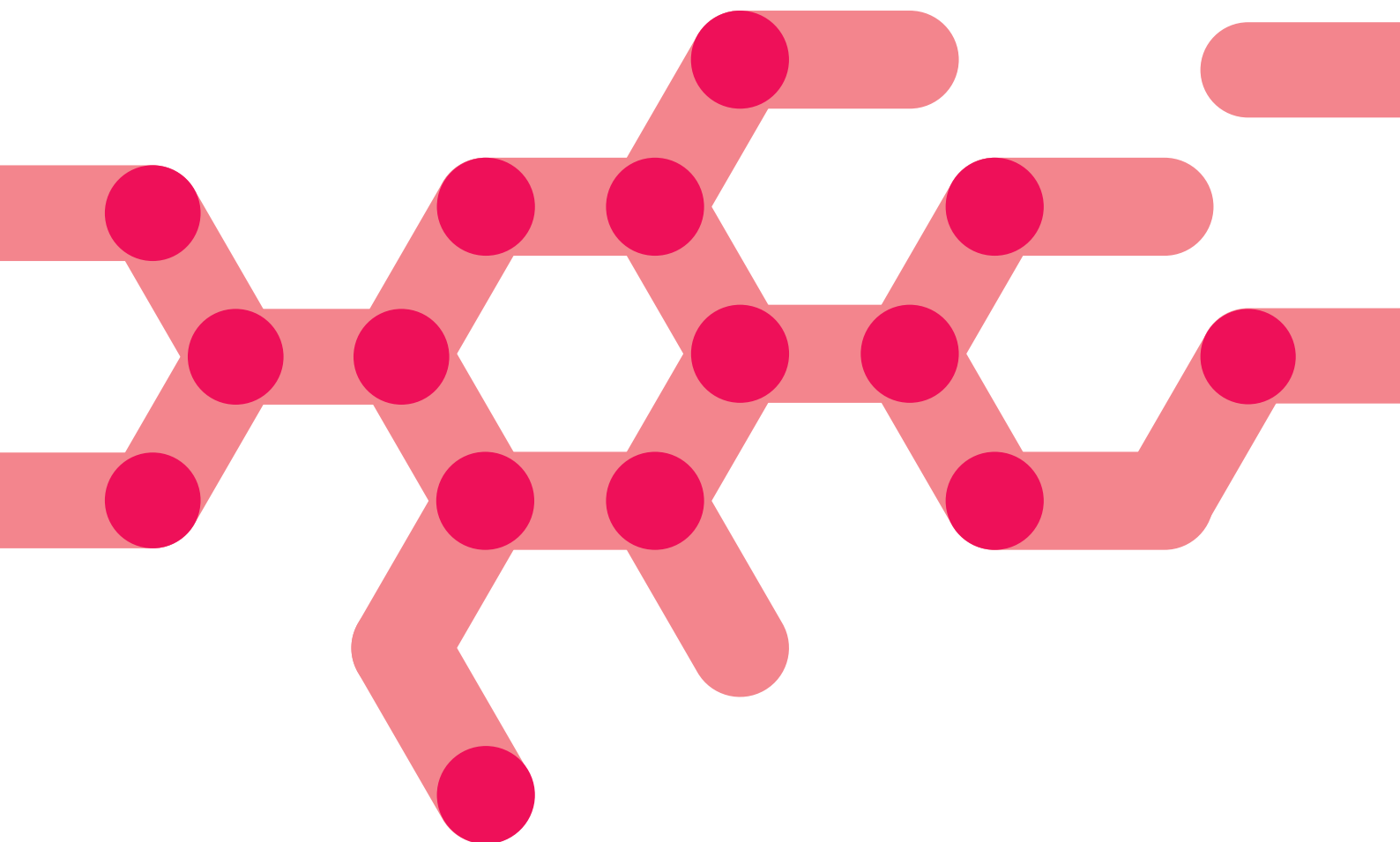
To address this dimension, the British organization Social Value has updated the "Principles of Social Evaluation" with an eighth item: "be responsive," recommending that in addition to the number obtained, organizations should:

- > Improve the management based on strategic goals.
- > Tactically choose the activities that most influence the achievement of these goals.
- > Seek to improve the operability of existing activities.

## WHERE DOES ONE SEE THIS PERSPECTIVE

### PETROBRAS

Since 2019, Petrobras has invested in the evaluation of the socio-environmental projects supported by the company. In 3 years, 21 projects from the portfolio have been evaluated, representing several impacts generated, among which are thousands of tons of CO<sub>2</sub> sequestered and stored, increased environmental awareness, enhanced sense of belonging, increased self-esteem, improved school performance, and increased cultural repertoire. The process, made possible with the technical support of IDIS, contributed to improving the dialog between financier and beneficiary.





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# ENVIRONMENTAL AND SOCIAL AGENDAS WALKING SIDE BY SIDE

## Interdependence between climate, forests, and people

The debate about social inequality, climate and environmental crisis is not recent, but the dimensions have been converging and taking new shapes.

*“International discussions point to a confrontation of the so-called “triple planetary environmental crisis”, which involves the issue of climate, of biodiversity, and of pollution, and on the other hand, there is an important discussion regarding social inclusion, human rights and civil rights. In other words, a societal perspective of not only living better in a fairer way, but also building a society that is less vulnerable and less prone to risk.”*

Izabella Teixeira - biologist and former Brazilian Minister of the Environment, at the 2022 Brazilian Philanthropy Forum

The conservation of forests is directly related to the **dignified living conditions** of the traditional peoples who live around them. Attention to basic sanitation has consequences on aquatic life and people's health. The changes in the water regime have increasingly severe consequences, sometimes with prolonged droughts that bring famine, sometimes with storms that wipe out homes and take lives.

Corroborating this, in a report released in August 2021, Amnesty International defined that the **“climate crisis is not only an environmental crisis, but also a human rights crisis**, the consequences of which are unfair among different countries, populations, and generations”.

The following year, UNHCR, the UN agency that works to ensure and protect the rights of people in situations of refuge, disclosed in a report that damage caused by the increased frequency and intensity of extreme weather events already causes, on average, the internal displacement of more than 20 million people per *annum*, who leave their homes and move to other parts of their countries.

Private Social Investment, at this juncture, has been moving to look more urgently and effectively at such problems, seeking to support their **simultaneous and collaborative resolution**.

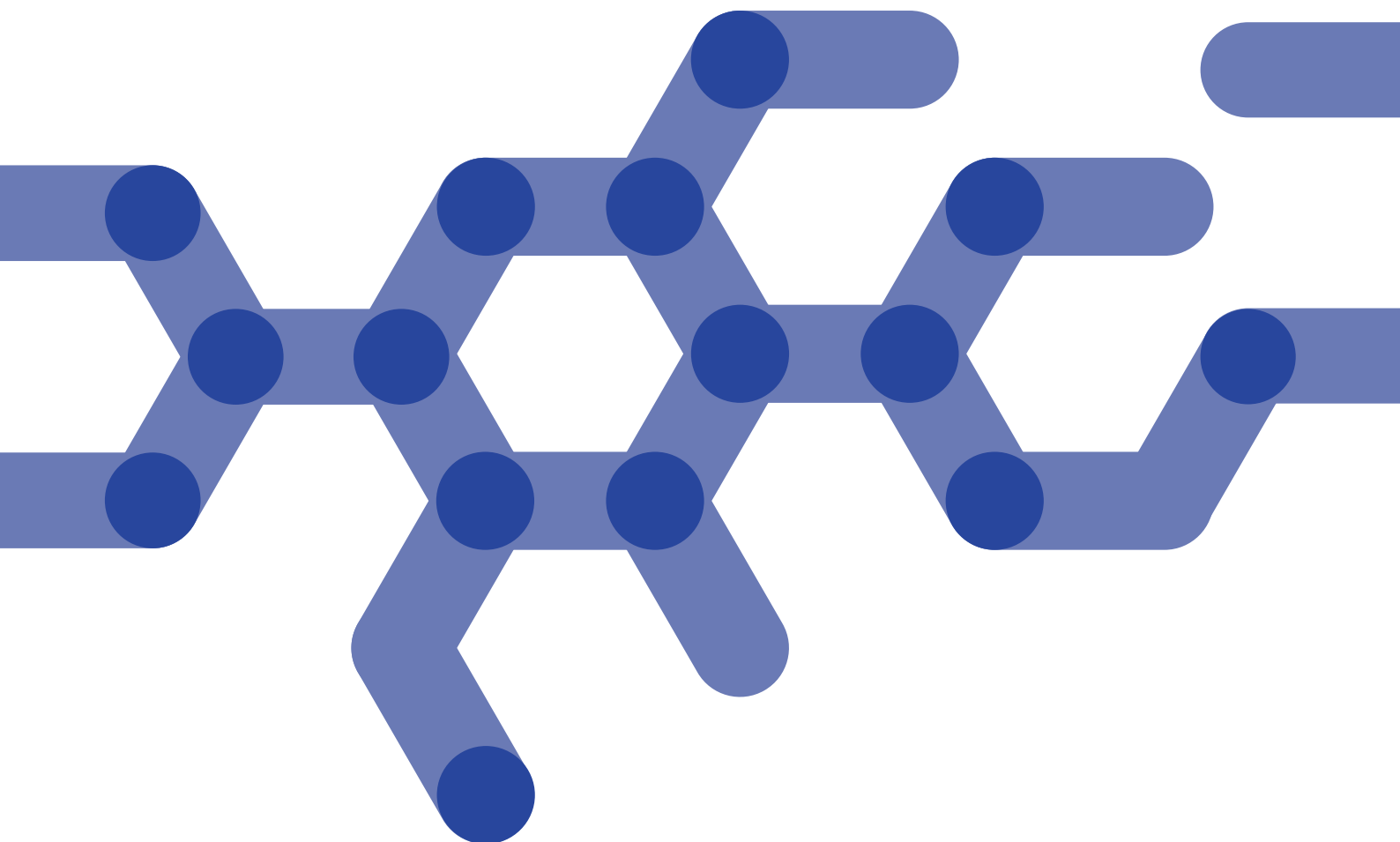
## WHERE DOES ONE SEE THIS PERSPECTIVE?

### TABÔA

Tabôa, an organization focused on the development of communities in the South of Bahia state, finances socio-economic enterprises that value the culture and sustainability of the region, acting to simultaneously mitigate the social and environmental problems of the location. As a participant of the Transforming Territories Program, it works on behalf of a delimited geographical territory, with a long-term vision and seeking systemic impact for the region's development. They are protagonists in the dialog between organizations and social initiatives with donors, civil society, and public authorities, promoting transparency and engagement in multiple causes to address the demands and priorities of the region.

### FUNDO CASA SOCIOAMBIENTAL

The organization works toward environmental conservation and sustainability, incorporating issues such as democracy, respect for socio-environmental rights, and social justice into its agenda, and offers financial support and strengthening of civil society initiatives in South America. Fundo Casa attended COP27 in the international panel on the Escazú Agreement, signed between countries of the Americas to mitigate climate impacts.



**PERSPECTIVE**



# THIRD SECTOR ENGAGED IN PROMOTING PUBLIC POLICIES

## Organized civil society strengthens democracy and speeds up systemic changes

Civil society organizations, by vocation, occupy the place of leading agents, who participate in and influence public policies. With operations where the state arm does not always reach, and the capacity to articulate and raise awareness in society, they have in-depth knowledge of regions, causes, audiences, challenges, and the need for legal improvement. By working in cooperation with the public authorities and the private sector, they can contribute to the advancement of important social, environmental, and economic agendas.

Throughout 2022, civil society organizations contributed to strengthening the public debate. They produced a great deal of knowledge, revealing data about the situation of hunger in Brazil and about public security. They led campaigns, offered solutions, and met with parliamentarians to present demands for legal improvement. Between

November and December, countless CSOs participated in the diagnosis presented in the report of Luiz Inácio Lula da Silva's transition team and, with the decree published on the second day of his mandate, mechanisms that guarantee social participation in government bodies and influence on public policies were rescued, such as the return of councils and national conferences.

In an article published in [Nexo Jornal](#), the experts Lais de Figueiredo Lopes and Carla de Paiva Bezerra advocate that, for a **democracy** to be strengthened and diverse, a **regulatory environment that is favorable to the existence and sustainability of civil society organizations** is required, with the recognition that they are relevant to airing state action, in addition to contributing to the execution and evaluation of public policies. This is also, therefore, a field of incidence for social organizations.

## WHERE DOES ONE SEE THIS PERSPECTIVE?

### SOLUTIONS FOR THE PUBLIC AUTHORITY

The organization Comunitas is specialized in modeling and implementing sustainable partnerships between the public and private sectors, generating greater impact from private social investment.

Violence and Democracy: Brazilian landscape pre-elections 2022, and it managed to measure a series of dilemmas and challenges that have governed and govern Brazilian political life and contribute to the rethinking of mobilization strategies and civic action that can effectively strengthen democratic values of a plural and dynamic society.

### INFLUENCE ON CAUSES: DEMOCRACY AND EDUCATION

There are countless specialized CSOs in the field of advocacy. The organization RAPS - Political Action Network for Sustainability has the mission of contributing to the improvement of democracy and the Brazilian political process, and of disseminating the commitment to sustainability and sustainable development in institutional politics. During the presidential election period, it published the research

### IMPROVING THE REGULATORY ENVIRONMENT FOR PHILANTHROPY

Under the coordination of IDIS, the Coalition for Philanthropic Funds gathers 100 signatories that work together to improve the regulatory environment for endowments in Brazil. In 2019, it won the sanction of the first law to regulate the mechanism, and it has since sought to influence other bills.

**PERSPECTIVE**

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# STRENGTHENING ORGANIZED CIVIL SOCIETY: TRUST, GOVERNANCE, AND TRANSPARENCY

## The relevance of civil society organizations grows as the population's trust in their work increases

The Edelman Trust Barometer 2023 revealed a high level of trust in NGOs in Brazil, at 60%, matching the levels reached by companies (64%) and far ahead of the Media (46%) and Government (40%). By 2022, the NGO score in the country had risen 4 points from the previous year.

Civil society organizations (CSOs) have always played an important role in Brazil and, during the pandemic, their contribution to the planning and implementation of effective and agile actions was evident. According to the GIFE 2020 Census, a survey that presents the main characteristics and trends in Brazilian social investment practices, institutional support to CSOs, unrelated to initiatives, had an increase of 17 percentage points over the previous edition, corresponding to an investment line of 47% of respondents. Since then, the debate about the **institutional strengthening** and governance of organizations, and its connection with CSOs perpetuity and levels of trust, has intensified, and practical changes are already beginning to be seen. Also according to the survey, the **transparency** applied to the disclosure of activities and results was an important factor for donors to define the destination of their resources during the pandemic

period, and most of them reported that the changes should be maintained in the following years.

Among the hot debates is the **succession process**, which is crucial for the organization's long-term sustainability. In article for the website "BoardSource", Judy Frick, an expert consultant on the subject, explains that **"succession planning is not just a sudden change in leadership. It serves to ensure that the organization can move forward, that its structure is working, that information is accessible, that the strategic plan is up to date, and that all the information needed to maintain performance is mapped out beyond the head of just one of the leadership"**.

Another important point has been the increasing interest and depth of donors in causes. This has led these **agents to become more involved in the CSO councils**, contributing to strengthen the credibility and performance of the institution in the medium and long term. And the opposite is also true, since once the relationship of trust is established between donor ↔ institution, the latter also becomes part of the network of advisors, committees, and consultancies necessary for the social performance of companies.



## WHERE DOES ONE SEE THIS PERSPECTIVE?

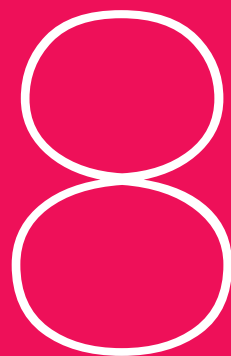
### PATHS TO POSITIVE IMPACT - ICE

There are many organizations that propose to support companies in their journey of generating positive impact and adopting ESG and sustainability practices, offering different forms of services. The project has mapped these players to facilitate and give visibility to companies on possible ways to generate impact through their products, services, and/or operations, and which organizations can support them in this regard.

### YIELD GIVING

American philanthropist Mackenzie Scott's giving practices, based on trust, track record, and the potential impact of organizations, has been stirring up debate about giving practices and inspiring changes in attitudes. To Brazilian organizations alone, Mackenzie Scott was responsible for donations in the order of US\$17 million. On the Yield Giving platform, Scott explains her understanding of the flexible use of resources and the absence of accountability. The volume of donations, the geographic reach, and the visibility they have present the field with a new paradigm.

**PERSPECTIVE**



# FAMILY PHILANTHROPY SHOWS ITS FACE

## Individuals and families make public commitments in their giving practices

In Brazil, the wealth of the top 20 billionaires is greater than the sum of what 60% of the population owns. Worldwide, a new billionaire is born every 26 hours. This data was revealed in the briefing [Inequality Kills, promoted by Oxfam](#) in January 2022. There is a great expectation for these families and high net worth individuals to engage in philanthropic actions. Unfortunately, there is no recent survey that estimates the volume of resources donated by this group in Brazil, but what we can say is that solidarity is on the rise - for the fourth consecutive year, Brazil rose in the general ranking of the [World Giving Index](#), leaping from the 54th to the 18th position, in which 1 corresponds to the most solidary nation.

In an [article published in the Stanford Social Innovation Review](#) (September 2022), experts on family philanthropy in the United States, Nick Tedesco (National Center for Family Philanthropy) and Michael Moody (Dorothy A. Johnson Center for Philanthropy), state that **family investment has grown and that giving practices are becoming bolder**. New models, which carry with them a certain amount of risk, are accepted in the name of expectations of systemic change and of providing more adequate responses to new causes and urgent situations. Unrestricted, trust-based donations, which go beyond funding programs and projects and include organizational strengthening, are gaining strength. Collaboration is highlighted as an important practice in this movement.

We have also witnessed important philanthropists making public commitments. The **'Giving Pledge'**, a U.S. movement that encourages people and families with large fortunes around the world to contribute a significant portion of their wealth to social causes, has been gaining strength and, while in 2010 it had 40 members, all North Americans, it closed 2022 with **236 members in 28 countries committed to donating their wealth**.

From this compromise stems the discussion as to whether the giving of wealth should be done in life. One of the ten richest people in the world, [Bill Gates](#) announced in July 2022 that he intends to donate almost his entire estate while he is still alive to the Bill & Melinda Gates Foundation, which fights poverty around the world. In September, fellow billionaire [Yvon Chouinard](#), founder of the climbing and mountaineering products brand Patagonia, announced that he had donated his entire company to funds focused on environmental causes.

While the feeling of solidarity grows in Brazil, the belief that the donor should not mention that he donates is losing strength. According to the Brazil Giving Survey, run by IDIS, in 2015, the belief was held by 84% of the population, and in 2020, the percentage fell to 69%. This is an especially important point because talking about donation encourages its practice, brings inspiration, dispels fears, and arouses other people's interest. Philanthropists are starting to show their faces more and talk about their giving practices.

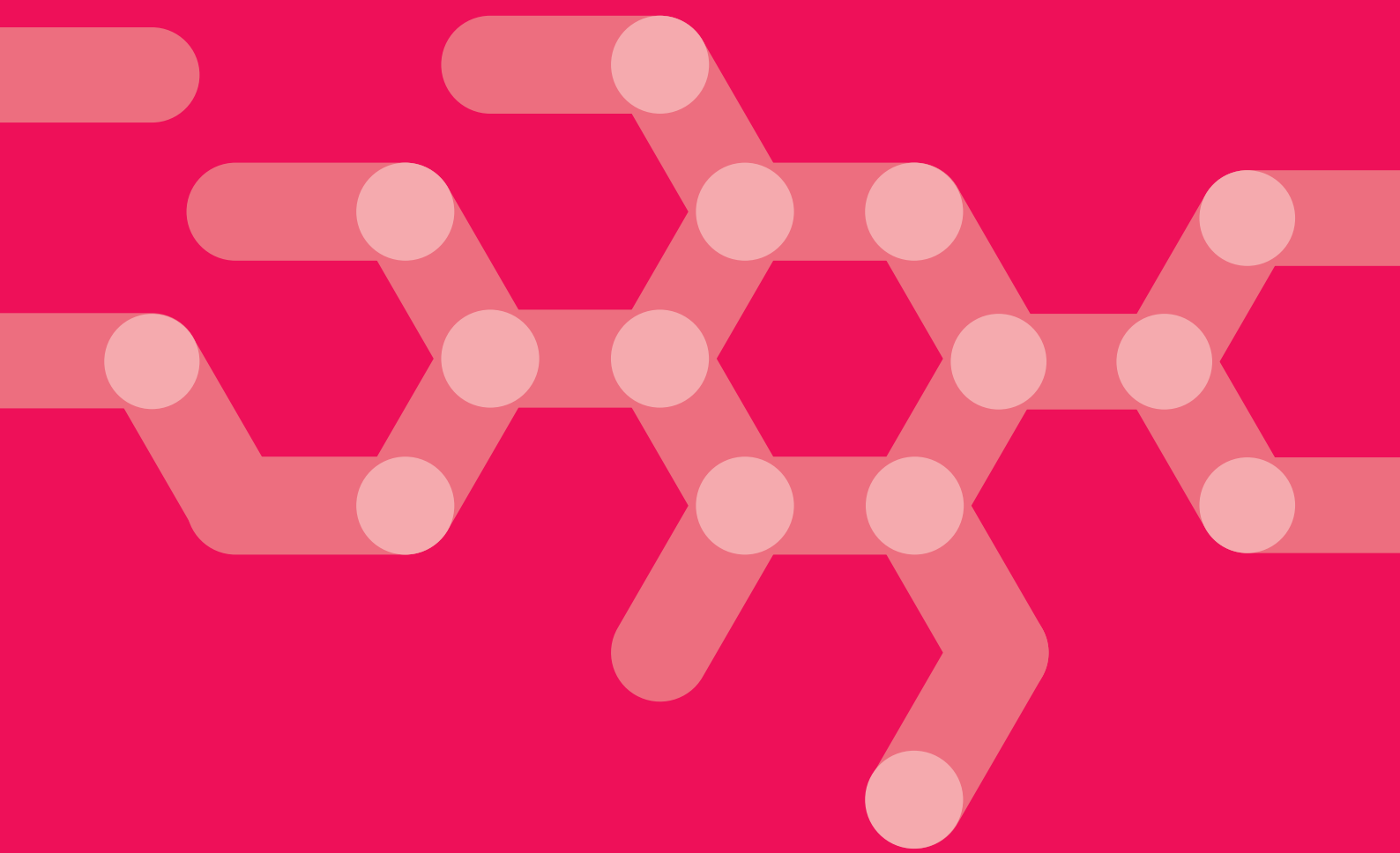
## WHERE DOES ONE SEE THIS PERSPECTIVE?

### DAVID VÉLEZ AND MARIEL REYES SIGN THE GIVING PLEDGE

David Vélez, co-founder of Nubank, and his wife, Mariel Reyes, announced in 2021 their commitment to donate most of their fortune, thus joining the Giving Pledge. David is the second philanthropist with a Brazilian fortune to announce the deed on the platform, following businessman Elie Horn.

### NECA SETUBAL AND THE AMAZON FUND

In 2023, Neca Setubal, sociologist and president of the Tide Setubal Foundation, started to organize the construction of a philanthropic fund with Brazilian families to invest in the Amazon. With the support of the current Minister of Environment and Climate Change, Marina Silva, the idea is to seek Brazilian foundations and families to contribute resources to the fund, like what is done by international organizations and governments, which mobilize to make donations to the Amazon Fund, created in 2008, but on hold since 2019 during the Bolsonaro government.



**IDIS**

DESENVOLVENDO O  
INVESTIMENTO SOCIAL