

Donating as a means of solving social and environmental problems within the goals of sustainable development in Ukraine

O. Kotenko¹, S. Korol², V. Semenov³, T. Povalii⁴, O. Boyko⁵

Department of Psychology, Political Science and Sociocultural Technologies,
Sumy State University, Sumy, 116, Kharkivska st., 40007.
E-mail: o.kotenko@macro.sumdu.edu.ua

Department of Psychology, Political Science and Sociocultural Technologies,
Sumy State University, Sumy, 116, Kharkivska st., 40007.
E-mail: korol.sumdu@gmail.com

Department of Psychology, Political Science and Sociocultural Technologies,
Sumy State University, Sumy, 116, Kharkivska st., 40007.
E-mail: semenov.nnip@gmail.com

Department of Psychology, Political Science and Sociocultural Technologies,
Sumy State University, Sumy, 116, Kharkivska st., 40007.
E-mail: tatianapovaliy@gmail.com

Department of Psychology, Political Science and Sociocultural Technologies,
Sumy State University, Sumy, 116, Kharkivska st., 40007.
E-mail: boykoolga0204@ukr.net

ABSTRACT

The article is devoted to substantiating the prospects of solving public (including social) and environmental problems using the "donating" procedure, as well as the feasibility to introduce such term into the legislation of Ukraine and the professional practice of social workers. The Law of Ukraine No. 5073-VI "On Charitable Activities and Charitable Organizations" was analysed, this gave a possibility to pay an attention for the concept of charitable activity in general as well as its types, among them - the procedure for public collection of charitable donations and to create a legislative basis for donating. Thus, Article 7 of Law No. 5073-VI can be supplemented with provisions on donate and donating with the corresponding wording of these definitions in Article 1 of this Law. Special attention in the article is paid to the define the essence of the concepts "donate" and "donating", the characteristics of their specific features, functional limitations and the definition of its role in achieving social goals, namely through messengers as well as social networks. The approaches to understanding the concepts of "donate" and "donating" represented by Ukrainian and foreign scientists, as well as information portals and electronic dictionaries were analysed. In addition, a working project to provide legal support for the organizers of donating has been proposed.

The article purpose is to establish the essence of donating as a promising form within the charitable activity in Ukraine, as well as to justify its place and role in solving problems in the social and environmental spheres.

It is noted that donating has a number of specific features, insufficient attention to which will turn it into an existing mechanism for public collection of charitable donations and reduce the main advantage - the speed of donors' response.

It is proven that the donating procedure, organized in accordance with the conceptual mechanism discussed in the article, can be an additional tool for achieving certain goals of sustainable development. In this context, the goals of sustainable development are considered: 1st, 2nd, 6th, 11th, 13th and 15th, proposed ways to achieve them using donations. Thus, it is substantiated that donating is one of the promising tools for solving social and environmental problems, the intensification of which could unite citizens of communities, cities, and even entire countries to jointly overcome urgent or strategic issues.

Particular attention was paid to establishing the interdependence between the economic activity of the regions and the amount of donations. It was proven that citizens of different regions of Ukraine participate almost equally in collecting funds for public needs. At the same time, the activity of the population in donation

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procedure was analyzed in accordance with the age structure of society. It was determined that the society is extremely consolidated. The lower participation of the elderly (60+) is explained only by financial opportunities, which are completely lower than those of the younger economically active population.

This confirms the high degree of readiness of Ukrainian citizens to consolidate around social problems and the relevance of donations as a separate instrument of charitable activity.

Keywords: social work, social sphere, donate, donate, donating, charitable activity, social problems, poverty, fight against poverty, sustainable development, environment, environmental problems.

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1. INTRODUCTION

Reality is a rather serious everyday challenge for every person on this planet. The aggravation of international conflicts, wars, global pandemics, world crisis phenomena on the one hand, as well as constant stress, intensifying competition, increasing social tensions, conflicts at work and at home and many another factors – on the other hand, cause the situation, when people gradually (and often quite quickly) lose control over their problems, as well as the ability to solve them independently. Moreover, if the mental, personal, temperamental, psychological characteristics of a person do not have those triggers that mobilize the will and efforts to solve the problems that have arisen, then such problems begin to affect mental and physical health, cause further aggravation of problems in the professional and family life, criminal behavior, social deprivation, etc.

Social work today is the direction of social activity that gives hope to tens, or even hundreds, of millions of people around the world, a stable feeling that they are not alone, that they are not alone with their problems, that there are people who are interested in helping one's neighbor.

One of the manifestations of such assistance is charitable activity, which is designed to provide voluntary assistance without the expectation of receiving any dividends in return. Charitable activity today is aimed at solving numerous problems in the social sphere, includes benefactors (individuals and legal entities of various forms of ownership, subordination and appointment; various types of funds) from all over the world.

Analyzing the activity Ukrainian people in numerous messengers, social networks, we can consider that donating can be a quite promising instrument to solve the social problems of different nature. This argument, in our deep conviction, determines the relevance of this study. The separate interest could create the interconnection and influence of donating on solving of particular issues within the concept of sustainable development, specifically the social and environmental.

2. GENERATION OF THE DATA

The works of numerous Ukrainian and foreign scientists are dedicated to researching the problems of charity, as well as solving problems in the social sphere. Among Ukrainian scientists, the works of A. Hudz (the legislation of Ukraine in the field of charity was analyzed, the main types of charitable activity were characterized), O. Nasibova (considered the problems of charity as a source of financial resources for solving social problems, substantiated the role of charitable funds in this process), O. Podolyanchuk

(research was conducted on the legislative framework related to the activities of charitable organizations, as well as support by business entities of the Armed Forces of Ukraine. Particular attention was paid to the peculiarities of the accounting for such operations and the allocation of the main forms of such assistance), R. Serbin (the historical context as well as evolutionary specifics within the development of charity activity in Ukraine were presented, special attention was paid to characterize of the legislative basics and its development) I. Sydoruk (the essence of charitable activity and the role of fundraising in its effective implementation in order to solve of social problems for various categories of the population are considered), L. Siryk (the work experience of charitable organizations in the United States of America is presented, as well as substantiated prospects for using this experience in charitable activities in Ukraine) and others should be noted.

It is also worth noting the works of such foreign researchers as: C. Chapman (attention is paid to the justification of the global benefits of charitable activities for donors. The term "donation" is used in the context of all charitable activities, and not as a separate type of it), A. Erlandsson (The change in people's attitude towards charitable activities and donations under the influence of various types of charitable appeals was analyzed, and a mechanism for the effective formulation of charitable messages was analyzed and proposed), S. Goenka, (the emotional aspect of raising the level of donations to solve social problems was considered), M. Hassan (behavioral specifics of donations, as well as people's motives for participating in donations were analyzed. The term "donations" is used in the meaning of any charitable activity, and not as a separate type of it), W. Hanyang (A mechanism for servicing public donations is proposed. The need to build and implement such a mechanism for solving social problems, in particular combating the consequences of the COVID-19 pandemic, was substantiated), J. Hsu (People's willingness to support charitable activities and the formation of a mechanism for social care of the population were investigated. The term "donation" is used in a general sense, not as a separate type of charity), C. Hung (Charitable activity is considered as a relationship between commercial income and non-commercial donations. Particular attention is paid to the problems and prospects of commercialization of non-commercial organizations), A. Saeri (Tools that positively affect the willingness of the population to participate in charitable activities and make donations were analyzed. The relationship between the size of donations and their frequency was substantiated. Particular attention was paid to the motivational component when training people to participate in charitable activities), L. Yu-kang (The essence of charitable activity is characterized, its participants are identified, motivational prerequisites of charitable behavior are analyzed. The term "donation" is used in the sense of any form of charitable activity)

Despite the significant scientific development of problems connected with charitable activities, a number of issues related to regulatory, economic, social, ecological, and moral regulation remain unresolved. In particular, the fact that the term "donation" should characterize not the process of charitable activity itself, but represent a separate - independent from among others kind of them, is not considered in the literature.

Previously unsettled problem constituent. Donating has some specific features, insufficient attention to which will turn it into an existing mechanism for public collection of charitable donations and cancel its the main advantage – the rapidness of response by donors

The aim of the article is to establish the essence of donating as a promising form to organize charitable

activity in Ukraine and in other countries, as well as to justify its place and role in solving problems in the social and environmental spheres as the issues within the concept of sustainable development.

3. RESULTS

Before characterizing our vision of the features and prospects considered to donating in the social sphere, it is necessary to examine its positioning in relation to the scientific category - charitable activity, which will reflect the essence of this activity. According to the Law of Ukraine No. 5073-VI "On Charitable Activities and Charitable Organizations" dated 11.12.2022, charitable activity is defined as "voluntary personal and/or property assistance to achieve the goals defined by this Law, which does not involve the benefactor receiving a profit, as well as payment of any reward or compensation to the benefactor on behalf of or on behalf of the beneficiary" [1]. It is worth noting that a logical evaluation of this definition gives grounds to claim that it characterizes the motivational aspects of charity to a greater extent and represents the broadest understanding of it. Donating for social purposes is a priori a voluntary activity of transferring material and monetary resources on an irrevocable basis and always has a target character, although sometimes it is not absolutely expressed. Therefore, donating in the social sphere cannot be considered as an alternative to charitable activity - it is a manifestation of charitable activity. This is its essence and positioning – to be one of the types among other charitable activity.

It should be considered that positioning of donating in relation to the types of charitable activities as follows: Article 5, Part 1 of Law No. 5073-VI defines the types of charitable activities that benefactors can choose for themselves. Among them, it is necessary to highlight: "free transfer of funds and other property to the beneficiaries' ownership, as well as free assignment of property rights to beneficiaries" [1]. As could be seen, this type, on the one hand, provides for certain aspects of donating, at the same time, it contains one feature: the transfer of funds and property to the property of the beneficiary directly. At the same time the beneficiary, according to Article 1, is the "acquirer of charitable assistance (person, non-profit organization or territorial community) that receives assistance from one or more benefactors to achieve the goals defined by this Law" [1]. In other words, there are no intermediaries between the benefactor and the recipient, so the benefactor clearly identifies those sides who are recipients of his aid, and also clearly knows about all aspects of its use - both the main goal and all the additional goals and tasks that it entails.

Article 7, part 1 of Law No. 5073-VI characterizes the procedure for public collection of charitable donations, including the electronic communication tools using, which is essentially the main characteristic of donating. At the same time, in addition to the fact that such activity is voluntary, it is carried out with the use of funds and property from an unspecified circle of persons and with the possibility to use the electronic means of communication. These electronic means, by the way, are not specified - this article does not provide any additional explanations. Part 8 appeals to parts 2-5 of Article 7, which, in turn, determine the procedure for establishing contractual relations between the benefactor and persons carrying out public fundraising on their own behalf and/or on behalf of beneficiaries or charitable organizations. In fact, Part 8 of Article 7 of Law No. 5073-VI is an attempt to create a legal basis for donating, however, such activity can be much broader in the future and include those problems that arise in wider areas of social issues.

From these positions, it should be noted that Article 7 of Law No. 5073-VI should be supplemented with provisions on donates and donating with the appropriate wording of these definitions in Article 1 of this Law.

In order to justify why such terms should be introduced into the legislation of Ukraine as well as other countries and what, is the difference between donating and other types of charitable activities, it is important to focus on the following:

First, the terms "donate" (in other understanding - the gift) and "donating" are quite common in the modern world. They are certainly more understandable and closer to ordinary people than the term "public fundraising" or "voluntary financial aid", although it is unlikely that most citizens would be able to clearly formulate how they understand the essence of donating. Quite a curious paradox.

The Oxford Learner's Dictionary defines a donation as follows: "- something that is given to a person or an organization such as a charity, in order to help them; the act of giving something in this way" [2]. It is a rather simple definition from the scientific approach, but it allows the concept of donation to be integrated into charitable activities.

The Cambridge dictionary also provides a fairly close but more specific definition, according to which donation is: "money or goods that are given to help a person or organization, or the act of giving them" [3].

The site Dictionary.com notes that a donation is: "an act or instance of presenting something as a gift, grant, or contribution" [4]. It is interesting that the term "contribution" is a completely independent term used by fundraisers all over the world.

Wikipedia.org, which couldn't be consider as reliable source of information, but it, as a product of mass accessible culture, influences on the public opinion formation, provides another rather interesting definition of a donation: "a gift for charity, humanitarian aid, or to benefit a cause" [5]. In fact, this definition equates the words "donate" and "gift". That is, considering its content from a different angle, can be concluded that a donation is a gift for a gift. Verbal collision.

Vocabulary.com's definition of a donation emphasizes the motivational component of aid. According to it a donation is: "a gift someone gives to a cause they believe in. If you have ever put a dollar into a collection plate or hat, you have made a donation." In addition, the article has an addition: "No one has to give a donation; donations are voluntary" [6].

The authors of the Oxford WordPower Dictionary note that a donation: "is money, etc., given to a person or organization, such as a charity, to help people or animals in need" [7]. According to this definition, such gifts should not go exclusively through charitable organizations, that is, it is voluntary assistance.

In the notes to the article "donation" in the New Ukrainian-English Dictionary it is stated: "The Ukrainian noun gift in English corresponds to gift, present, donation, grant. Gift has the broadest meaning, it is any gift; present – a gift made as a sign of kindness, favour or respect; a donation is a gift, a donation for the benefit of an organization, institution or person, and a grant is a gift to a person with the aim of giving him the opportunity to study or do a certain job" [8].

In foreign scientific literature, the term "donation" is considered mainly from the perspective of a process approach - as an act, an action, a fact of transfer, that is, just a simple word that does not require a

separate explanation, and which is not as a separate scientific term. At the same time, in particular, in the few scientific articles devoted to the topic of charity, in which the word "donation" appears, it uses in the texts from 60 to 100 times, and only in the context of the research conducted by the authors [9-12]. The article [13] states that a donation "is a charitable action of people, which they prefer to carry out."

In the Ukrainian-language literature devoted to the problems of social work and psychology, the words "donate" or "donating" is associated with the sometimes quite destructive distribution model of modern video games on mobile and stationary platforms, which has received the name "free-to-play". That is, the model according to which the game, on the one hand, is free for the player, but playing it for free and achieving some success or defeating opponents in them without spending money is either not interesting, or unnecessarily long, or completely impossible. Such a model often causes persistent game addiction, which is a serious modern social problem. Thus, the term "donating" really requires specification in order to avoid a negative attitude towards it among the broad masses of the population [14].

In fact, the true meaning of the term "donation" is blurred in the translation from language to language and is lost at different angles of view in different sciences.

In this context considered that it necessary to determine the place of donating among other charitable activities.

I. Sydoruk notes that: "Charity is voluntary and selfless help to those who need it" [15]. The large interpretive dictionary of the modern Ukrainian language provides the following definition of charity: "as a voluntary, selfless donation by individuals or legal entities in the form of material financial, organizational or other help" [16, p. 86]. The dictionary of social work explains the essence of charity as follows: "it is an altruistic activity aimed at providing financial and other assistance to those who need it, to improve the functioning of society and its parts. It can be carried out by private individuals, public and religious organizations and the state" [17]. Quite often, the terms "charity", "charity activity", "patronage" and "philanthropy" are generally equated [18, 19].

Proceeding from the above, and combining the above approaches to the definition of donations and charity, proposed to understand donating as a voluntary, selfless aid of financial and/or material resources by individuals for socially important non-commercial purposes in any amount through an irrevocable transfer to their authorized persons or beneficiaries, including using Internet communication and Internet banking.

Some explanations about such a vision of the "donating" essence:

1. Voluntary and selfless donation - demonstrates the connection between donating and charity;
2. Individuals. The circle of donors to individuals was deliberately limited, since the possibility of donating money, materials, machines, equipment, etc., which would not require appropriate accounting entries, is available only to individuals;
3. Financial and/or material resources. By financial resources, first of all, should be undescended most liquid resource - money in national and foreign currencies. By material resources: a) raw materials (which can be used for the production of certain things; construction, repair or reconstruction of premises, etc.); b) fuel and lubricants: gasoline, diesel fuel, lubricants; c) machines and equipment (cars,

computers, specialized equipment, etc.); d) furniture. This list will be supplemented and specified in future studies [20].

4. For socially important non-commercial purposes. Suggested approach does not limit the understanding of "donation" exclusively to social goals, instead, its content should relate to tasks and goals that are useful for society. The non-commercial nature means that donations cannot be a means of generating income for any stakeholder.

5. In any volume. Although the legislation of Ukraine does not regulate, establish or limit the minimum amounts of charitable donations, targeted assistance to social organizations. However, in extremely small amounts it cannot be considered as significant aid. At the same time transferring of any amount is important in "donating" procedure. Since its main idea is the mass of donations and their efficiency. Even one dollar matters, by other words.

6. By irrevocable transfer. Means that, subject to the preservation of the legality and purposeful use principles, such donations cannot be returned to donors.

7. To authorized persons or beneficiaries. This aspect means that beneficiaries can collect donations personally, if they have the appropriate time, organizational or technical capabilities, or through intermediaries (their representatives) who have their own capabilities to organize donating.

8. Including using Internet communication and Internet banking. Means that in the case of cash or material means, the transfer takes place in physical form (according to the "hand-to-hand" principle) or using Internet banking (in cases of non-cash money transfers).

This particular kind of content was proposed to invest in such a term as "donating". In addition, its introduction requires supplementing the terminological base with such definitions as "donator" and "donate". The donator (not a donor) is an individual who makes a donation. In this context, it is important to define a donation as a one-time aid [21].

Thus, if charity or public collection of charitable aid does not clearly define the scope or size of financial and/or other participation, then donating can be considered as a part of charitable activity in the form of micro-financial help.

Moreover, there are examples of donations in world history that are quite significant by their scale [22]. Thus, while in exile on the island of St. Helena, the former French emperor, Napoleon Bonaparte, made significant transfers of funds to French citizens, both military and civilian, in his will. By his own actions, he showed examples of charity and social care aimed at social protection for the neediest sections of the population. The Bonaparte's confessor, considerable attention was paid to the social protection focused on various categories of citizens all over the country, and not only attention, but also significant monetary donations. Thus, paragraph 36 states the following - everything that exceeds the sum of five million six hundred thousand francs, the instructions about which were given above, must be distributed among the wounded near Waterloo, officers and soldiers of the battalion situated at the Elba Island according to the announcement [23, p. 230]. The continuation of this thesis is paragraph 37, which states that these amounts, if recipients died, should be paid to their widows and children [23, p. 230]. The third section of the will states the following: "I bequeath half of my personal wealth to the officers and soldiers of the French army who are alive now, those who fought from 1792

to 1815 for the glory and independence of the nation [23, p. 230]". O. Gurzhii and N. Zaletok specify this point in their monograph "Napoleon: the greatness of the tragedy". In particular, they give such statistics that two hundred million francs he (Napoleon) ordered to be divided in half and ordered to distribute one part to the officers and soldiers who fought under his banners, and the other to the inhabitants of France who suffered from the offensives of the allies in 1814 and 1815 [24, p. 267]. As could be seeing, the amount of the donation was very significant for those times. Should be also paid attention to the fact that Bonaparte did not forget not only the soldiers, but also mentioned the civilian population in his will and made large personal donations for their benefit. Such care for the soldiers of one's army and the general population of the country is not a frequent (maybe even a unique) phenomenon among powerful people in world history, and this experience deserves attention even in modern conditions as an example of care for the citizens of one's country. This only confirms that donation is a process that is determined not only by modern problems, but also has a deep historical background. At the same time, if earlier donation was limited to the personal activities of individuals, then today it as a tool for attracting the broad masses of the population [25].

In this context, it would be appropriate to consider the specific characteristics of donating, which further distinguish it from existing types of charitable assistance:

– Scope of application. In fact, the purpose of donating can cover any socially important sphere from those provided by the legislation. At the same time, it should be noted that it can take place and be effective only in those cases when not only the purpose is obvious to individuals, but also the objective causal situation does not require additional explanations. The practice of Ukrainian public channels in the Telegram messenger showed that people are ready to react quickly and send donations for the specified purposes (purchase of equipment, machinery, fuel and lubricants for various social or common purposes, to fight with consequences of accidents etc.), but in this case the objective circumstances are unconditional, obvious and do not require additional explanation and proof. Thus, donating will not be effective if only generalized goals are declared - fundamental problems of modern civilization, nationwide assistance to vulnerable categories of the population (without clearly specifying the names of the beneficiaries and their needs or at least narrow social group, which is represented by them). Such wide goals are falling under the competence of other types of charitable activities [26].

– The shortest time to achieve the goal. People are quite prone to long thoughts, hesitations, and uncertainty. Donating, which organizers prove the need for quick response, encourages people to make quick decisions and respond actively. Indeed, the volume of such donations can be much lower than other types of aid, which are quite long fundraising procedure, but they could be really faster and more massive. Thanks to this, it is possible to collect significant amounts of money or other resources in a very short (by the standards of charitable activity) period.

– Clear deadlines for donating. As a rule, the organizers of donating indicate a fairly short period of time during which the appropriate amount must be collected. Such terms are set in the range from a few hours to 2-3 days. Other types of charitable activities either happen as a matter of fact (without time limits) or end only when a certain amount is reached (which can last for weeks and months).

Another, no less important issue is the legal status for the organizers of donating and the donation procedure itself. Existing types of charitable assistance involve clear authorization procedures and a

contractual nature. It is obvious that if it will be subject to similar norms for charitable assistance, then it will lose its advantages and turn into a public collection of charitable aid in electronic form [27].

However, as a working option, could be offered the following mechanism of minimum legal support for the organizers of donating, within this framework they should:

1. Register on the open portal of public services (most countries have them) as a donating organizer (this procedure should be provided by local legislation in the future).
2. Specify: the goal and objective reasons for starting donating.
3. Determine the platform on which it will be held (clear links to relevant pages in social networks or messengers must be indicated).
4. Identify on the portal the final beneficiaries (those persons, institutions, organizations in whose favour the donation will be made) with a clear identification of the citizens of the organizations.
5. Specify details for receiving donations (target accounts of organizers, or beneficiaries).
6. Specify the target amount and currency.
7. Set a deadline for fundraising.

The “Diia” portal could be the platform unified the organizers, donors as well as beneficiaries of donation procedure in Ukraine.

Filling out such an application will take 20-25 minutes for the organizers of donating for each individual project (several of them can be organized in parallel). In essence, this can be seen as a one-time permission to donate. There should also be a procedure for reviewing or verifying organizers and beneficiaries for compliance with stated public needs. After successful personal verification, the public service platform can provide relevant verification materials (links, QR codes, etc.) by which anyone can verify the legitimacy of the donation organizers. In addition, a separate mechanism for donating can be developed in the event that it occurs in a certain material (natural) form.

A reverse mechanism can also be developed - registration of beneficiaries to start donating for their needs.

Thus, a wide potential for the development of donating for faster mobilization of financial (as well as other) resources to solve social problems could be considered. At the same time, the collection of funds and other resources in the donating form can also be effectively used to solve purely social problems and be implemented in the form of assistance for:

- victims of natural disasters and for the elimination of their consequences;
- victims of environmental disasters;
- victims of military operations;
- children with special needs or those deprived of parental care;
- people with special needs;
- fight against poverty;
- low-income categories of the population;
- animals, etc.

A separate cluster for which donating could set a particular interest is the fight against poverty. A significant number of micro-projects for the local fight against poverty can be supported by caring people. Such projects can be:

- material assistance to poor people living in a house or a certain area of the city;
- conducting local charity events, which will serve not only to support people faced with difficult life circumstances, money, clothes, heat, food products, etc., but also serve to socialize them;
- creation of jobs for poor people. Involve them in cleaning the territory, beautification, etc. This will encourage people to start their own business - an organization of individual entrepreneurs. The income of such an enterprise will be generated from donations from local residents.

The only basic rule-requirement that must be fulfilled every time - the beneficiary and the circumstances that led to the organization of the donating procedure must be as specific as possible, the beneficiaries as identifiable as possible. An indirect positive effect, in order to attract the public's attention to the donating project, can be provided by a clear localization of the project - a specific beneficiary, a house, an enterprise/institution/organization, a district of living, possibly a village, a settlement. Fast projects aimed at the local reconstruction of urban and rural areas will be extremely useful in many countries.

Except this, it should be noted that the donation has a significant potential to solve of separate issues within the concept of sustainable development. Donation as a tool of fundraising situated on the cross-road of particular goal of the sustainable development concept (Table 1) [28]. Among them should be considered: 1st, 2nd, 6th, 11th, 13th and 15th goals.

Table 1 – The goals within the sustainable development concept that are in interest of the donation problem

The number of goal	The name of the goal	Characteristics of the goal in the context of donation's problem
1	no poverty	Donations have a significant potential to fight against low rate of life for the citizens of local communities and/or the whole country. There could be organized collection of donations in order to implement projects in: socialization of people, their reintegration into active economic life, creation of additional working places etc. Such a practice has a double effect: it is beneficial for poor people (according to arguments above) as well as for other citizens: low rate of poverty decreases the social problems, criminogenic situation, the rate of diseases and on the other hand increases the rate of happiness and investment attractiveness [29].
2	zero hunger	Solving of this goal is closely connected to the previous goal. Firstly, could be organized projects of donations oriented on feeding of people. However, it is not only the aid for poor people, but also for victims of social, war, ecological, economic disasters. The disaster organized by aggressor country at the Kakhovka hydro power plant at June 2023 has shown the unification of caring Ukrainian people around the common problem.
6	clean water and sanitation	Climate changes make a significant influence on the ecological conditions and ecosystems in many corners of Ukraine and many other countries. That's why it is very important to provide people by

		clean water as well as organize the utilization of solid and outflow of liquid wastes. This task is quite difficult to solve by the government (local and central) simultaneously for all communities in a whole country. Therefore, many of them are in deficit of clean water and sanitation. The donations could accumulate finances to provide a low-level projects on places, such as: building (drilling, digging) a water wells, creating a solar generation possibility to generate an energy for pumps in order to make them independent etc.
11	sustainable cities and communities	This problem is an accumulation of a numerous problems connected with increasing of the cities, supporting them by all necessary ecological, economic and social needs. Some of them have been already characterized above. The single thing that it is important to mention is the urgency to provide a protection of cities and communities against the missile and artillery hazard. Another not less important problem is building the shelters. Indeed, donations couldn't solve such problems only by the financial resources of local people, but through them people can help and speed up the realization of such projects. Unfortunately, the situation in Ukraine shows that such questions are the part of sustainable communities.
13	climate action	Pretty expansive projects are realized every year in many countries of the world to decrease the anthropogenies influence on the climate: alternative powerplants, close-cycle manufactures, decreasing of carbon footprint etc. Donations could be the basis of realization the projects in local communities to change the climate conditions in them: clean energy, sustainable transport, highly efficient heating, biogas technologies etc.
15	life on land	People are always live in stable connection with the ecosystems. Donations could create a possibilities to protect local communities from at least the most fundamental of them: local deforestation, protection of spices and plants that are important to maintain the sustainability.

Modern society wish to live in clean, safe, healthy, developed, prosper environment. The results of technological progress with years provides for people a lot of new possibilities: environmentally-friendly energy, heat-saving, fuel-saving transport etc. However, nowadays some of these technologies are quite expensive for cities and communities. The donation could create the possibility to rapid collection of financial resources to solve the issues, necessary and urgent for all citizens. Moreover, cheap heat, energy, transport etc. have possibility to make a positive influence on the problem of poverty. People will spend fewer financial resources on everyday services, thus more money they could save and more money they will be able to use for food, clothes or just save for the future.

Among the goals of sustainable development "Protection and restoration of terrestrial ecosystems and promotion of their sustainable use, sustainable forest use, combating desertification, stopping land degradation and reversing these processes, stopping the loss of biodiversity" within suggested ideas should be explained especially. Solving this task in Ukraine today is very urgent in view of the full-scale war, which is accompanied by large-scale mining of Ukrainian terrain, which in turn complicates the implementation of this task. "Ukrinform" reports that, according to preliminary estimates by experts, 10%

of agricultural land is unsuitable for use, which means a constant threat to human lives, huge losses for the economy and decades for demining and soil restoration [30].

Moreover, according to the materials of the "Evening Kyiv" publication, Ukraine is the most mined country in the world, according to this indicator, it is ahead of Syria and Afghanistan. According to the data of the State Emergency Service, about 30% of Ukrainian territory is contaminated with mines and unexploded ammunition [31]. Thus, the problem is very serious and its solution requires significant financial costs. In order to find them, several organizations have announced a collection of funds for the demining of Ukrainian territories. That is, by donating, it is possible to ensure the fulfillment of this goal of sustainable development of the UN.

The publication NV collected and analyzed information on donations for defense, humanitarian as well as environmental aid from private companies during the war period. The total estimated amount of donations is almost 100 billion UAH (this amount includes funds provided by charitable foundations, private companies of the non-banking sector, banks and transfers of private individuals through bank accounts). One of the most significant aid were made by IT sphere – private companies transferred 17,9 billion UAH.

For comparison: through charitable funds, Ukrainians raised 54.6 billion UAH for Ukraine's needs in a war period [32].

By the Postman agency research Ukrainian people demonstrate a total support of donations [33]. According to the research provided more than 90% (was interviewed 1204 persons) people in Ukraine are ready to make donations and/or already made them.

Quite curious conclusions could be also made while taking into account the results of interviewing provided by Postman agency in data slice: the distribution of donations between the regions (Figure 1) and age of respondents

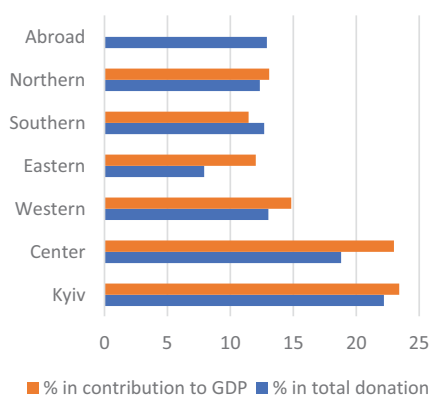


Figure 1 – The distribution of donations and contributions to GDP of Ukraine between the regions [33, 34]

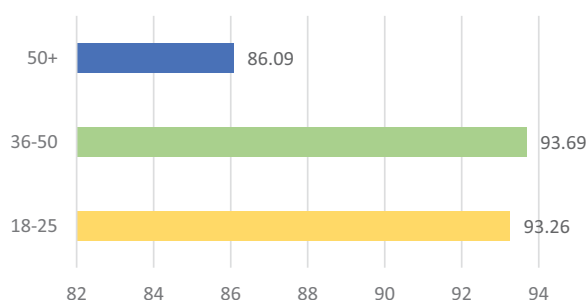


Figure 2 – The distribution of donations between the age of respondents [33]

Figure 1 shows that the center regions of Ukraine as well as Kyiv are the most significant donors. The other regions are making donations almost equally. The eastern regions show the lowest rating because

of objective reasons – some of Ukrainian territories there are temporary occupied and a lot of citizens from these regions are internally displaced persons, living partially in the capital of Ukraine and relatively more safety but not very remote central territories. Nevertheless, the southern territories (which are also partially temporary occupied) as well as northern territories (which are in permanent missile and artillery hazard) provides almost the same rate of donations compared with for example western regions, where the concentration of people is higher now. Moreover, the interconnection between the level of donations and the rate of the region's contributions is quite obvious. Thus, as richer region is as much donations it could generate. The exemption from this conclusion are only eastern regions. Indeed, it is very interesting to discover the reasons of the gap between the donation activity and the contribution of the region into GDP, however now it is not informative as the newest information about gross regional product is provided by Ukrainian service of statistics only for 2021 and the digits about donations are actual for 2022-2023 period.

Not less interesting information is presents on Figure 2. It demonstrates that the total majority of youth and middle-age people are ready to donate. People of higher age are also very active, however less than others. Averagely low financial potential of retired people in Ukraine makes it impossible to provide the significant donations by them. Nevertheless, was mentioned that for donations every single hryvnia is important and even not very rich people are ready to participate in solving of common problems.

Thus, the significant help through donations for Ukraine means in this context. Now this is help for the Armed Forces of Ukraine, and in the future - the reconstruction of territories (first of all, the elimination the local and global consequences of conducting military actions in relation to the environment), solving of numerous social problems, to restore the economic potential [35].

That's why, the interconnection and influence of donation on solving of some issues within the sustainable development concept is significant.

According to this approach, only in this case, donating in any field (including social and environmental) will provide the same advantages that can be observed today in the projects of assistance in Ukraine.

Prospects for further research. Despite the arguments given in favour of the fact that the "donating" concept, as well as the procedure for its organization and implementation should definitely be introduced both in the practice of social work and in the spheres of finance, economics, jurisprudence, but the line between them and relevant procedures for existing types of charitable assistance, still requires further clarification. In particular, such clarification should relate to: understanding the amounts of charitable aid that can be considered as the micro-financial aid and be attributed to donating; research into the specifics of its legal support; legal status for its participants; the content and technician features for the verification procedure of its participants in order to avoid potential fraud; reporting procedure on the results of the measures (report on the targeted use of funds). All these issues are the basis of further research.

4. DISCUSSION AND CONCLUSION

The conducted research gives every reason to believe that in foreign scientific literature there is no single approach to the understanding of the donating, as a rule, a charity gift is meant. In Ukrainian

literature, as well as in the legislative base, the donating term is not used at all. The everyday meaning of this term is limited only to the financial support of online games and content creators in social networks. In this paper were considered much wider understanding of it: proposed to understand donating as a voluntary, selfless aid of financial and/or material resources by individuals for socially important non-commercial purposes in any amount through an irrevocable transfer to their authorized persons or beneficiaries, including using Internet communication and Internet banking.

The theoretical foundations and elements of the practical toolkit regarding the implementation of donation as an independent type of charity were proposed. The place of donation among other types of charity was identified, the fundamental difference between them was explained. Except this, the organizers, participants and beneficiaries of donations was highlighted. The term "donator" was introduced and its circle limited by individuals. The reasons why entities are benefactors, but not donors were explained.

At the same time, donating procedure has a number of specific features, insufficient attention to which will turn it into an existing mechanism for public collection of charitable donations and reduce the main advantage to zero - the speed of response by donors. Practice has shown that with the use of donating, it is possible to collect significant amounts of money in a matter of hours or a few days, which would take weeks or months to collect with other types of charitable assistance.

Particular attention was paid to establishing a role of donations in achieving the goals of sustainable development. Was considered that the 1st, 2nd, 6th, 11th and 13th goals could be supported by private donations.

Apart from this were presented the basics of the introducing the mechanism to provide of legal support for the participators of donating. The "Diia" portal may become a center of donation in Ukraine.

Open data provided the basis for establishing a connection between the economic activity of the region and the volume of donations. It was considered that all Ukrainian regions are almost equally active in donating, regardless of their contribution to the GDP of Ukraine and the security situation. On the one hand, this indicates their solidarity of people, but on the other hand, the regions, where the security situation is objectively more favorable, participate in the donating almost as much as those where it is clearly more tense.

Despite the advantages of donating, at the same time, it is a rather complex process that includes a number of problems: economic, social, legal, psychological, moral, which should be solved in further research in order to ensure honest, open, sufficient fundraising for the solution both local problems and issues facing the country in general.

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