



In-kind donations – peculiarities and challenges of product philanthropy

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Abstract

In-kind donations are an essential resource for many nonprofit organizations (NPO). However, their high practical relevance is not yet reflected in the literature on nonprofit marketing and fundraising which still focuses primarily on cash giving. Against this background, we summarize the limited and fragmentary literature on in-kind giving and provide some practical insights. The paper makes several contributions: first, we present an income classification of NPO's manifold mix of resource sources that includes in-kind donations. Second, a classification of (cash and non-cash) donations categorizes the heterogeneous forms of donations and, in particular, financial surrogates. Third, and based on this typology, we develop a comprehensive definition of in-kind donations as an important step towards conceptualization. Fourth, we outline the specifics of in-kind donations and associated challenges via three case vignettes that illustrate practical experiences of NPO in dealing with product philanthropy. Finally, we give some recommendations for NPO's in-kind fundraising endeavours and indicate avenues for further research.

Keywords Goods in kind · (Marketing of) In-kind donations · Nonprofit organizations · Product philanthropy · Resource management

1 Introduction

NPO as mission-driven organizations fulfill various tasks and functions in society, especially in areas like social welfare, health, art and culture, environmental and animal protection and many more (Helmig & Boenigk, 2020; Lichtsteiner et al., 2020; Meyer et al., 2022b). Compared to profit organizations (PO), they show special

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features that have consequences for their management. NPO are often defined using five characteristics based on Salamon and Anheier (1992): a minimum of formal organization and self-government/decision-making autonomy, private organization, (a minimum level of) voluntariness, and non-distribution constraint (see also Helmig & Boenigk, 2020; Meyer et al., 2022b). Besides, many NPO often show peculiarities concerning their stakeholders, services, and funding/resources (Andeßner, 2004; Bruhn, 2012). Typically, their finance mix consists of membership fees, public funding, service fees, and donations (Anheier, 2014; Littich & Schober, 2013). In-kind donations are a source of resources, without which the existence and performance of numerous NPO would be at risk (Blümle, 2005).

Gifts-in-kind represent non-cash philanthropic contributions in form of direct and indirect donations of products or services of all kind. Thus, they are manifold and comprise, e.g., clothing donations, food, housewares, health care products, pet supplies, toys, etc. For many NPO they constitute an essential resource for achieving their mission (Blümle, 2005; Gazley & Abner, 2014; Gray, 2007; Lee, 2015). However, their high practical relevance is not yet reflected in the fundraising literature (which still focuses on monetary donations and treats non-cash giving only marginally like, e.g., Young, 2017, Urselmann, 2018 or Haibach, 2019). Despite their importance, they are still somehow “in the shadow” of cash donations (Andrews & Budde, 2008) and there has been surprisingly little research on gifts-in-kind, their specifics and associated challenges (for instance, that some goods are perishable and thus must be used or sold quickly, or like receiving too many items or even “junk donations”). If they rely on product philanthropy, then NPO need an adequate logistics infrastructure and volunteers for handling the necessary transport, sorting, maintenance, valuation as well as utilization and/or sales tasks (Gazley & Abner, 2014; Gray, 2007; Gromberg, 2007; Islam, 2013). Overall, product donations can be valuable to NPO, but they can also be worthless or even harmful if they do not meet the NPO’s needs and consume scarce resources anyway (Islam, 2013; Sherry, 1990).

Consequently, it is our aim to narrow this research gap by summarizing the still limited and fragmentary literature on in-kind giving and by providing practical insights into selected fields of application of gifts-in-kind (based on service-learning projects; cf. Spraul, 2009 and for details see subsection 4.1.). For an enhanced understanding, our paper sheds light on the specifics of product donations and various related (marketing) challenges. Specifically, we make the following contributions: first, we present an income classification (displaying NPO’s wide variety of resources) that includes in-kind donations. Second, a donation classification categorizes the heterogeneity of (monetary, material and intangible) donations and, in particular, financial surrogates (incl. in-kind donations in a narrow and broader sense). The different kinds of donations are also illustrated by examples. Third, and based on this typology, we develop a comprehensive working definition of in-kind donations that we consider as a valuable step towards conceptualization. Fourth, we outline the specifics and challenges of in-kind donations and illustrate practical experiences of NPO dealing with gifts-in-kind via three different case vignettes (i.e., animal welfare organization, social supermarkets, and a recycling project that pursues both ecological and social goals). Finally, we formulate practical recommendations and highlight some avenues for further research.

The remainder of this paper is organized as follows: the next section gives a brief overview of fundraising in NPO and their diverse revenue/resources structure which is visualized by an income classification (including non-cash contributions). Section 3 “[In-kind donations – Literature review, classification and definition](#)” summarizes the findings of our literature review on gifts-in-kind, presents a donation classification and introduces a definition of in-kind donations. Then section 4 “[Practical experiences with in-kind donations](#)” first addresses case selection and methods before three case vignettes illustrate the often-high relevance of product giving for NPO. These cases provide practical insights into NPO’s experiences and challenges associated with in-kind contributions, followed by recommendations for their resource management and (in-kind donation) marketing. The article concludes with limitations and further research avenues.

2 Fundraising by and revenue structure of NPO

2.1 Fundraising as a vital form of (procurement) marketing in NPO

Nonprofit marketing supports the achievement of performance-related and procurement-related objectives (Bruhn, 2012). To many NPO, the procurement environment (input side) is often more important or at least as important as the output side or delivery/sales environment (Gmür, 2016; Lichtsteiner et al., 2020). Procurement marketing refers to the extension of the sales-oriented marketing concept to the area of procurement. Fundraising (as a form of it) is of great importance for many NPO, since the output of services and the inflow of resources are often decoupled (Lichtsteiner & Purtschert, 2014). As all resource development by NPO involves “selling” to their manifold resource providers (Young, 2007), fundraising can be understood as a special form of (procurement) marketing. Bottlenecks (regarding the procurement of resources) are to be overcome through consistent donor/supporter orientation and the targeted use of (fundraising) instruments (Gahrman, 2012; Haibach, 2019; Haibach & Kreuzer, 2004; Urselmann, 2018). Literally, fundraising means raising capital. Although the focus is usually on raising funds/cash, the term is often used more broadly, so that in addition to money it also includes material resources, rights and information as well as work and services (Haibach, 2019) from various resource providers such as individuals, companies, but also public institutions or foundations (Urselmann, 2018).

NPO need resources to fulfil their missions, to pay for rents, equipment, salaries, training, program or project costs as well as for ensuring good governance (Breeze et al., 2023). Regardless of whether a nonprofit wants to raise monetary or in-kind resources, professional fundraising is vital given the often fierce competition for resources. In line with a general planning framework and grounded on a comprehensive fundraising audit (incl. SWOT analysis, market analysis, etc.), NPO should develop fundraising objectives, plan key strategies and design tactical plans for achieving their targets. Fundraising objectives must be integrated into the NPO’s goal system and formulated based on its vision/mission as the overarching organizational objective. When setting (marketing and fundraising) goals, it is also essential

to pay attention to the (partly conflicting) interests of NPO's multiple internal and external stakeholders as well as to observe ethical standards of practice as nowadays stipulated in codes of professional fundraising ethics (Gahrman, 2012; Sargeant & Shang, 2017). In addition to the central income-generation targets for the benefit of the good cause (incl. ensuring financial stability and achieving growth), a series of other (both short- and long-term) "sub-objectives" are common fundraising goals: building awareness and increasing visibility for the cause and the organization's good work, building a positive image, brand and unique profile, creating/increasing stakeholder satisfaction, motivation and involvement, attracting new supporters as well as building donor loyalty as an expression of long-term engagement and relations (Feldmann, 2011; Gahrman, 2012; Sargeant & Shang, 2017; Warwick, 2000). The latter aspect indicates that fundraising and relationship marketing are closely linked. The aim is to build and intensify long-term and trusting relationships, especially with "attractive" supporters (Bruhn, 2012; Haibach, 2019; Helmig & Boenigk, 2020; Urselmann, 2018). In relationship fundraising (according to Burnett, 2002), the focus and types of donations are broad and include cash as well as gifts-in-kind and time donations (Helmig & Boenigk, 2020). Urselmann (2018) also emphasizes that not only financial resources are crucial in fundraising, but that the provision of goods and services – as forms of "non-cash assistance" – can be beneficial for both NPO and donors.

To convey their value to society and their impact on beneficiaries by both informative facts and touching stories, NPO can choose from different ways of communication with their heterogeneous stakeholders. Likewise, many different forms of fundraising can be implemented to reach their target audiences and engage supporters via various options, channels, media or instruments like, among others, direct mail, telemarketing, word of mouth, face-to-face solicitation (also during donor/stakeholder visits), special events, or new digital tools and networking sites like, for instance, podcasts or social media (Feldmann, 2011; Haibach & Kreuzer, 2004; Riedi, 2011; Sargeant & Shang, 2017). These can be suitable for acquiring different kinds of NPO's diverse income sources as classified in the following subsection.

2.2 Income classification

Before section 3 "[In-kind donations – Literature review, classification and definition](#)" goes into detail about gifts-in-kind, these are located or integrated in the funding/resource mix of NPO that regularly base their mission-driven activities on an uncertain mix of funding sources. Figure 1 provides an overview of the multitude of heterogeneous sources of income and includes in-kind resources as non-cash assistance.

Common sources of income for NPO comprise self-generated income including membership fees, income from asset and wealth management, and (sales) revenues. The latter includes, on the one hand, proceeds from the sale of (mission-related) products/services to individual customers/clients (e.g., deductibles or income from product sale), but also income from service contracts with public financiers (as NPO-government relations are commonly regulated by

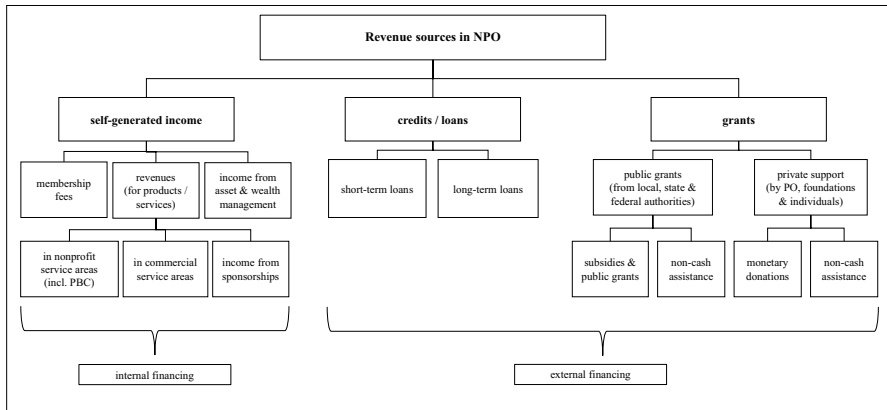


Fig. 1 Revenue sources in NPO (income classification). Source: own elaboration (based on Littich & Schober, 2013, p. 300; Pernsteiner & Andeßner, 2019, p. 140; Helmig & Boenigk, 2020, p. 180)

performance-based contracts (PBC); cf. Greiling & Stötzer, 2015). On the other hand, many NPO also generate income in commercial service areas to cross-finance their mission-oriented tasks. Such revenue from commercial activities can come from, for instance, events or the operation of museum shops or thrift stores. In addition, income from sponsoring also should be mentioned. The second group of income sources focuses on external credit financing through both short-term loans (e.g., overdrafts) and long-term loans (like a real estate loan), although this form of financing generally is less important in NPO than in PO. The third group (grants) usually is of high relevance. It includes both public grants (such as lump-sum subsidies or non-repayable public grants from government agencies at all federal levels) and private philanthropic support from individual donors, foundations, and corporations. It is typical for grants or donations that the resource provider is not identical to the beneficiary. Such support can be monetary (like public grants or cash donations), but also includes non-cash assistance like donations of time (volunteering) and gifts-in-kind (Andeßner, 2004; Anheier, 2014; Helmig & Boenigk, 2020; Littich & Schober, 2013; Pernsteiner & Andeßner, 2019; Young, 2017).

Non-cash giving or assistance subsumes several forms of support: product donations (material goods), but also services and voluntary work (time donations). Such non-cash philanthropic contributions help NPO to save expenses, provided they can use them sensibly for their service provision (Gahrman, 2012; Pernsteiner & Andeßner, 2019). Thus, in-kind donations are also referred to as financial surrogates (Blümle, 2005; Blümle & Schauer, 2002). In sum, non-cash giving is heterogeneous and includes product giving, services and time donations (volunteering) by more than one support group: individuals (individual giving), companies (corporate giving), foundations (foundation giving) or by state institutions (public giving) (Anheier, 2014; Gahrman, 2012; Helmig & Boenigk, 2020).

3 In-kind donations – Literature review, classification and definition

3.1 Literature review

Our literature analysis has two foci: we conducted an in-depth review of the comprehensive German-language literature on nonprofit management and fundraising, and we analysed the international literature in a relatively broad and interdisciplinary way in order to draw a first picture of the still fragmentary state of knowledge on in-kind giving. The analysis of standard works on NPO and nonprofit management in the German-speaking countries¹ (e.g., Simsa et al., 2013; Lichtsteiner & Purtschert, 2014; Helmig & Boenigk, 2020; Lichtsteiner et al., 2020; Meyer et al., 2022a) shows that non-cash giving is primarily addressed in terms of voluntary work whereas product donations are only marginally dealt with, if at all. Even if you search the German fundraising literature (cf., e.g., Bangert, 2011; Busse, 2012; Fundraising Akademie, 2016; Urselmann, 2018; Haibach, 2019; Urselmann, 2020), you hardly come across any (detailed) information on the subject of in-kind giving. For example, Haibach (2019) only refers to gifts-in-kind (from PO) a few times. However, she briefly addresses selected challenges that such goods often entail for NPO: useless donations and valuation and tax law problems. Blümle and Schauer (2002) as well as Blümle (2005) also highlight valuation-related issues and Kreh (2016) warns of legal (tax) pitfalls, which is why tax advice is recommended.

Urselmann (2018) mentions in-kind donations several times, but briefly. He states that convenient disposal options for goods such as old mobile phones or clothes offer individual donors an additional benefit. He also explains that product giving is usually more attractive for companies because the value of the goods is higher for the NPO than the production costs of the company, which can also save disposal costs. From the NPO's point of view, they can either use gifts-in-kind directly for their mission-oriented work or use them for sales or at raffles. Even a temporary use of resources (like free rental of crockery or decoration for an event) or (online and offline) infrastructure (e.g., sales and communication channels of a PO) can save expenses and reduce costs. The short article of Andrews and Budde (2008) addresses pros and cons: goods in kind offer advantages since their collection and transfer/use enable low-threshold contact with stakeholders. Besides, donors can often donate goods without hardship. At the same time, however, they are associated with (usually high personnel, logistical and infrastructure-related) costs. If NPO want to do in-kind donation marketing (charity recycling), then they have to take into account new product developments, (the sometimes strong) competition from commercial collectors/recyclers (esp. of old clothes) and legal conditions (such as environmental and waste-specific laws and regulations). Kreh (2016) also highlights the increased effort compared to cash donations. Nevertheless, product philanthropy is valuable for NPO, especially since many people and companies are often more willing to donate goods than money.

¹ NPO research has a tradition in German-speaking countries; many scholars have been researching various aspects of nonprofit management and marketing for decades.

The practice-oriented publication by Gromberg (2007) also seems worth mentioning, as it is probably the only (but non-scientific) book on the subject in the German-speaking world to date. It contains many practical examples that also illustrate common problems (e.g., too many, wrong or unusable product donations, or time-consuming collection, sorting and transport). The author's division into application fields also seems practical. A distinction is made as to whether the donations are collected once as an individual item or repeatedly in bulk, and for what purpose: for the needy (to alleviate their distress), for personal use (by the NPO) or for recycling/resale (Gromberg, 2007).

During the first phase of our review of the international scientific literature, it became apparent that there is hardly any comprehensive work on in-kind donations in general. This is not really surprising, because in view of the heterogeneity of gifts-in-kind and the corresponding complexity of the topic, a synthesis is not an easy undertaking. In addition to a few short articles in practice-oriented journals that mainly dealt with accounting, valuation and planning issues (cf. Brenner, 2013; Hellenius & Rudbeck, 2003; Lafferty & Browning, 1993), we found an informative contribution by Gray (2007). He gives an overview on the topic including many examples of gifts-in-kind, typical recipients and purposes. Besides, he briefly addresses intermediaries (which can help reduce transaction costs) and highlights that NPO need some competencies for efficiently collecting and managing goods (like, e.g., storage capacity or pick-up and delivery capabilities). The few other identified works mainly focused on corporate product philanthropy, thus on the perspective of corporate donors and their motivations for in-kind giving (which include altruistic motives, but also strategic or instrumental ones based on a corporate social responsibility (CSR) commitment and pragmatic considerations such as reducing disposal/dumping costs). The papers also address some possible constraints (like, e.g., a lack of intermediary services) and challenges related to processing, storing, and transporting product donations as well as to measuring the value and impact of gifts-in-kind (cf. Gazley & Abner, 2014; Lee, 2015; Ross & McGiverin-Bohan, 2012).

At second glance, however, we were able to identify even more relevant works by deliberately broadening the research focus in terms of different types of product donations and fields of application as well as disciplines. By synthesizing the results of this second review phase, we can derive some strands of literature and research. For instance, we were able to identify several papers on used clothing (cf., e.g., Ha-Brookshire & Hodges, 2009; Persson & Hinton, 2023), on in-kind giving in disaster response (Islam, 2013; Islam et al., 2013) as well as in education settings like academic libraries (Canevari de Paredes, 2006), on organ donations (Ojo et al., 2004), on blood donations (Healy, 2000; Hyde et al., 2022), human milk donations (Oreg & Appe, 2022), and on food aid/donations with a focus on food banks (Baglioni et al., 2017). This last example is part of what is perhaps the broadest strand we have identified and that we term charity recycling and retail. In addition to food banks and soup kitchens, this group or strand also includes social cafés, coffee shops or restaurants as well as social markets (see subsection 4.2.2.). In charity retail, second-hand markets, venues or outlets like flea markets (cf. Sherry, 1990; Stötzer et al., 2020; Tranberg Hansen & Le Zotte, 2019) as well as charity shops (also named thrift stores or sometimes nonprofit stores) are further important areas of application

Table 1 (In-kind) Donation classification. Source: own elaboration (based on Blümle & Schauer, 2002, p. 6–7; Blümle, 2005, p. 162–164; with own additions)

donation types				
financial resources	monetary donations (cash giving)			} In-kind donations (broad)
financial surrogates (non-cash giving)	tangible contributions	in-kind donations (narrow)	real estate (land, houses), manifold product donations such as food, clothes, furniture, works of art, etc.	
		living matter	blood, plasma, organs, human milk	
	intangible contributions	rights	use rights, service rights	
		information	know-how, relations / networks	
		time donations	voluntary work	

for non-cash philanthropic contributions. Such shops have already attracted comparatively much scientific attention (cf., e.g., Chattoe, 2000; Horne, 2000; Horne & Maddrell, 2002; Montgomery & Mitchell, 2014; Parsons, 2002; Parsons & Broadbridge, 2004; Shearer & Carpentier, 2015).

3.2 Conceptualization: (in-kind) donation classification and definition

All donations (cash, in-kind, and time) represent asymmetrical exchange relations in which the resource providers are not offered a market-adequate remuneration for their support. When it comes to giving in terms of philanthropic contributions, various gratifications and motives play a role (cf. Andeßner, 2004). Thus, there is no direct consideration or remuneration for (voluntarily granted) cash or non-cash giving (Neumayr, 2022). Table 1 provides an overview of the types of donations and in particular illustrates the variety of non-cash philanthropic contributions as financial surrogates with a special focus on in-kind donations.

In a narrow sense, in-kind donations comprise various (mobile and immobile) material goods as product donations, while in a broader sense in-kind giving also includes special forms such as living matter (e.g., blood donations) and intangible (service or usage) rights.² Financial surrogates like know-how and relationships/networks are not included due to their character as derivative resources. Overall, in-kind contributions are an important source of resources for many NPO, but their processing often is challenging. Before the next section looks more closely at such challenges, we finally present the comprehensive definition developed for this paper:

In-kind donations are non-cash philanthropic contributions made available to NPO by individuals, companies or other supporters without direct and market-based compensation. In a narrow sense, gifts-in-kind include both movable and immovable material goods or property of various kinds. These

² Also Busse (2012) considers transferred rights of use (like a right of residence or a license) as in-kind donations.

comprise (legally) tradable consumables and durable goods (e.g., food, clothing, jewelry, sports equipment or real estate). In-kind donations in a broader sense also include the voluntary provision of living matter (e.g., blood, plasma and organ donations) as well as intangible contributions such as (usage and service) rights. Such financial surrogates support the work of NPO as they help them to accomplish their mission and reduce expenses. On the one hand, NPO can use them directly for their own needs and/or to directly support their beneficiaries. On the other hand, in-kind giving can also indirectly promote good causes if NPO use them for (re)sale and thereby generate income.

4 Practical experiences with in-kind donations

4.1 Methodology and selection of case vignettes

We present insights into real experiences of NPO dealing with gifts-in-kind in the form of three anonymized case vignettes (see 4.2.) that are based on several service-learning projects. Service learning enables students to apply the theoretical knowledge of their university education to practical problems of selected community partners. The aim is not only to acquire technical or specialist know-how, but also social skills and problem-oriented practical experience (Spraul, 2009). Since 2013, students repeatedly carried out such project-based work in several seminars at two tertiary educational institutions in Austria. As part of their seminar papers and project or bachelor theses, they conducted fundraising analyses and developed fundraising concepts for regionally based NPO as cooperation/community partners. In some projects, a special focus was placed on (the challenges related to) in-kind donations. In terms of methods, these service-learning projects were based on interviews with NPO managers and employees, visits on site, partly also on individual experiences as a volunteer, as well as on the analysis of both internal documents and external communication content (with a special focus on fundraising activities).

The case selection intended a diversity of practical examples, i.e. that the organizations differ as much as possible in their activities, service provision and use of resources, so that the vignettes can illustrate which types of gifts-in-kind are (or can be) used in different fields of activity and what challenges (with a focus on product, place and promotion in terms of the marketing mix) are associated with them. Finally, we selected three NPO as examples: first, a regional animal welfare organization that collects both durable and consumable goods for direct use, but also for sale (since this NPO regularly organizes flea markets where they sell product donations). The second case deals with social (super)markets that provide food for people in need or at risk of poverty. They mainly collect food/consumer goods and sell them at low prices. Third, we present an employment initiative for long-term unemployed persons in socio-economic companies. Mostly in workshops, they repair goods like durable commodities which are thus recycled and sold (in second-hand shops).

4.2 Practical insights through case vignettes

4.2.1 Case A: Animal welfare organization

This NPO is an association with a mission of promoting animal welfare and environmental protection. It operates two animal shelters (among other areas of work). Essential tasks include the admission of found, abandoned or confiscated animals (especially dogs, cats and small animals), their daily care and medical treatment as well as the mediation to (mainly new) owners. These services are carried out by both employed staff and volunteers. The NPO's funding mix is built on public subsidies from local communities and provincial public authorities (which cover about 20% of its operating costs), income from animal placement (fees paid by the new pet owners), membership fees, income from sponsoring and legacies as well as – both cash and in-kind – donations from animal-loving individuals and companies. In addition, revenue is generated through the sale of calendars (with animal pictures) and various gifts-in-kind at self-organized events (e.g., spring and autumn flea market, Advent market, etc.).

The NPO needs large amounts of regular donations of pet food, animal toys, transport baskets and other animal supplies, blankets, detergents and cleaning agents, but occasionally also food (e.g. cakes) for the buffet sale at events. The procurement of in-kind donations primarily takes place face-to-face on site, via appeals on the association's homepage, in the NPO's member magazine and via Facebook. Food donations are primarily collected through food donation boxes placed at local pet stores and shopping malls, allowing customers to donate pet food by dropping it into these boxes. Other active collections of product donations do not take place due to a lack of resources. In general, the association is regularly confronted with personnel, financial and spatial shortages or bottlenecks. This also makes the organization of events difficult, since their planning and implementation naturally involve considerable effort. Although there are various ideas for additional fundraising and in-kind donation marketing activities in the NPO, their realization repeatedly fails due to the tense resource situation.

An important source of income are the regularly organized flea markets³ that offer a wide range of products and food for sale. The events also represent social gatherings where people exchange, bargain and have a good time together, and thus offer opportunities for shaping relationships with external and internal stakeholders. These second-hand markets and related revenues were growing steadily before the Covid-19 pandemic,⁴ but at the same time they pose major challenges. It causes difficulties, for instance, that (mostly) individual donors bring (usually spontaneously) both useful and useless donations throughout the year and sometimes simply deposit

³ For further information on charity flea markets see Stötzer et al., 2020.

⁴ Before the pandemic, two flea markets were organized every year. Due to lockdowns and pandemic countermeasures, these could no longer take place (and neither could other events such as open house days, animal blessings, benefit concerts or senior afternoons). A flea market was held again in September 2022 and a small Easter market took place in March 2023.

them unannounced in front of the entrance to the main building. These goods have to be sorted, stored in containers and partially disposed of (sometimes for a fee). Overall, the administrative effort for handling and using the manifold gifts-in-kind (in general and especially at the flea markets) is very high and can only be managed with the support of approx. 50–70 volunteers (many of whom have been active as a team at the events for years). Other problems relate to recruiting and keeping (new resp. experienced) volunteers, storage capacity issues, and the prevention and control of pests (e.g., rats).

4.2.2 Case B: Social supermarkets

Social supermarkets are supply-side alternative types of (grocery) retail markets that offer a donation-based assortment of (no longer salable but) edible goods at low or symbolic prices to financially disadvantaged people. Such markets were established in various European countries in the 1980s/90s and have since spread widely. They serve to prevent poverty, avoid waste, but also offer opportunities for reintegration and vocational rehabilitation (Lienbacher, 2013; Lienbacher et al., 2020, 2021). In addition, they make further contributions: environmental and climate protection through resource conservation, inclusion and health promotion (through balanced nutrition and social contacts) of the needy, sensitization and awareness-raising regarding food waste, poverty and social exclusion.

Social supermarkets offer basic groceries, but often also a small selection of non-food items (e.g., detergents, personal care/hygiene products, etc.). These can still be enjoyed or used, but are not (any longer) marketable because they are damaged, packaged incorrectly or cannot be sold in regular stores for other reasons. Groceries are often placed just before/after the expiration or best before date (BBD). Common products are bread, baked goods, confectionery, dry and frozen or chilled products, dairy and convenience products, canned food, pet food, (non-alcoholic) beverages and limited amounts of fruit and vegetables. Since the product supply depends on donations, one cannot offer a full range of products. The pricing, customer and personnel structures also differ. The common price is one-third of the market price, with pricing based on the BBD and supply. Only people at risk of or affected by poverty who have an authorization card get a shopping permit that allows limited purchases (e.g., 30 euros purchase value per household and week).⁵ Large target/customer groups are retirees, single parents and students. Since demand is already high and continues to increase, promotion focuses primarily on the donor side and general awareness-raising (with regard to food waste and stigmatization of the poor).

⁵ These cards are based on proof of identity and needs assessments (usually in terms of the current poverty threshold or other welfare benchmarks). Such income proofs are necessary because otherwise cost-conscious people (who are not affected by poverty) will buy up the limited supply. Besides, social markets should not compete with regular markets (which are important cooperation partners). The limits also prevent hamster purchases and shortages. Only one card is issued per household and other social markets are often notified about the issuance (so that purchase restrictions can work across markets). Of course, ensuring compliance with these regulations is associated with documentation and control efforts.

Donors are primarily commercial and industrial companies (food retailers and producers who donate scrap products), but also small businesses (like bakeries) in the area. The companies save disposal costs and can achieve an image boost through their social commitment. Some gifts-in-kind also come from individuals, esp. when volunteers ask for goods in front of regular supermarkets on special collection days. The networks of the store managers and executives of the supporting NPO are important for winning corporate donors. The parent NPO often takes on communication activities (like press releases for reports in local and regional newspapers or collective appeals via social media).

Usually only a few workers are employed (often part-time), while the majority work on a voluntary basis or as participants of integration programs. The tasks of employed staff include receiving and handling goods, pricing, administrative work, coordinating personnel and maintaining contact with donors. The volunteers are usually on duty 1–2 times a week (for checkout service, labelling, packaging, storage and shelf work). In addition, there are jobs for people who are difficult to place (long-term unemployed, people with psychosocial problems and/or people doing forced community services). Their duties correspond to those of the volunteers, they usually work 5–10 h a week and are compensated by a nonprofit or the employment office. Furthermore, young individuals doing community service often pick up the goods. Some of the employees also work in the affiliated cafés many social markets operate. Leftovers can be sold there. Thus, a daily lunch menu (for 1 euro) can be provided for many people (without restrictions), in addition to the offer/service for several hundred people who shop daily in the social market. The social contacts there also reduce feelings of loneliness (and sometimes the NPO offers additional onsite support).

Challenges relate to scarce human, time and financial resources (which makes extended opening hours difficult), problems and shame of people living in poverty, and the high effort involved in logistics and processing gifts-in-kind. The collection of goods requires drivers and trucks/transporters (and there are not always suitable vehicles available for frozen/refrigerated products). Each product, esp. perishable goods, must be checked individually on site. In addition, food law requirements complicate the work. Durability and space issues are also relevant when it comes to storage. The free use of storage space from partner companies and cold rooms (e.g., in a nearby nursing home) as well as loaned equipment from PO (like freezers) help to avoid having to turn down food donations. Finally, waste removal and disposal sometimes cause costs as does the transport of leftovers to other NPO or farmers.

Recently, developments that increase demand and reduce supply are complicating the work of social supermarkets. They are experiencing strong growth due to the combination of multiple crises and high inflation, while the supply of in-kind donations is declining (cf. Glösel, 2022). Although the range of goods has always been limited and dependent on corporate giving, a few years ago the supply was more generous. Many companies now produce less waste or excess surplus, and new (app-based) initiatives (like "Too Good to Go" or food sharing) are spreading. Though these meaningful initiatives counteract food waste, they also reduce the range of goods available for social markets. For the future, these markets would like to have a good supply of sufficient and adequate product donations, but also more cash for

investments (e.g. new trucks or building conversions) and to cover the increased operating costs.

4.2.3 Case C: Recycling project with socio-economic companies

This example was originally initiated as a project by a regional waste association which set up a network of collection, processing and sales points for used electrical and sports equipment and other items for leisure and household use. The initiative pursues both ecological objectives (protection of the environment and resources) and social concerns by creating jobs for socially disadvantaged people. To this end, several NPO are cooperating with public institutions and the Austrian public employment service (AMS) to offer temporary full-time and part-time employment for long-term unemployed people as part of an employment program. These people are responsible for the preparation/repair of products in workshops, the presentation, pricing and sale in (about two dozen) second-hand shops as well as for clearance and disposal tasks. In addition to employment and training, they are also supported by social workers and in finding a (regular) job. Overall, multiple goals are pursued: social goals (reintegration of the long-term unemployed, reduction of (long-term) unemployment and cheap supply of second-hand products for people of all income levels) as well as ecological goals (environmental protection by avoiding and reducing waste disposal (through recycling and regional reuse instead) and strengthening environmental awareness.

The in-kind donations are mainly provided by individuals (households) who bring them either to the centers or the shops (approx. 50% of the goods) or they are collected by the “cluttering” working group. This group offers clearance and transport services at low rates. The collected items are sorted: recyclables are sent to the workshop for repair or processing and then to the shop, while (bulky) waste is disposed of in a professional and environmentally friendly manner in waste collection centers (“Altstoffsammelzentren” – ASZ). Workshop managers (supervisors) decide which items are worth repairing and which are to be disposed of. Heavily damaged equipment continues to be used as a spare parts store for equipment that needs repair. Sometimes companies also donate goods like office furniture, electrical appliances or decorative items (e.g., Christmas deco from furniture stores) that are no longer needed. In addition, the district’s waste collection centers⁶ are a main source of supply. There, citizens can hand in items that are no longer needed, and at the same time the ASZ employees collect many usable but carelessly discarded goods for the workshops or shops (these are picked up weekly by the clearance work group in the course of disposal trips).

Key challenges relate to spatial and personnel capacity bottlenecks (which is why the assortment is deliberately not expanded) as well as problems in working with

⁶ The ASZ are part of the “O.Ö. Landes-Abfallverwertungsunternehmen GmbH” (LAVU) which acts as a municipal service provider on behalf of all Upper Austrian municipalities, statutory cities, district waste associations and the provincial waste association. LAVU operates the ASZ in Upper Austria and organizes the recycling of old materials (LAVU, 2023a; LAVU, 2023b).

Table 2 Challenges (related to in-kind donations) at a glance

Areas	challenges / risks / constraints
high effort & (transaction) costs	challenges related to raising, collecting, sorting, processing, repairing, storing, transporting, using / selling / passing on, disposing gifts-in-kind insufficient competencies and/or resources: lack of time, know-how, staff (employees & esp. volunteers), (logistics / storing) infrastructure, financial resources, networks too many or wrong / damaged / useless / junk donations maintaining relations with various stakeholders (donors, buyers, volunteers, intermediaries, etc.)
accounting & legal issues	difficult valuation of (the value & impact of) gifts-in-kind know-how concerning environmental & waste-specific law / regulations endangerment of nonprofit status through commercial activities & other possible legal (tax) pitfalls
changing environment	strong competition (from commercial or nonprofit competitors) new product developments & trends (like, e.g., trend towards episodic volunteering), changing needs & preferences of stakeholders new ICT applications like apps or platforms (representing both a chance & risk)

Source: own elaboration

individual AMS employees who sometimes lack motivation and a sense of duty. In addition, the time limit on the employment contracts (max. nine months) is challenging for the supervisors, trainers and social workers who regularly have to train/support new employees and often have to deal with personal fates.

4.3 Challenges at a glance and recommendations

The practical insights demonstrate that many fields of product philanthropy can be considered best practice examples of “lived” sustainability (since they pursue and achieve goals belonging to all three pillars of sustainability; cf. Purvis et al., 2019 on the origins of the three-pillar conception of economic, environmental and social sustainability) and can support the necessary transition to circular economy. The three case vignettes also make it clear that in-kind donations are not only an attractive add-on, but an indispensable source of resources for the analysed NPO. But non-cash contributions can also be a valuable option for many other NPO, especially since resource competition is often intense and a balanced, broad mix of sources of income can (help) secure the existence of NPO (cf. Blümle & Schauer, 2002; von Schnurbein, 2017). However, both our service-learning insights and the literature review point out various (general as well as context (product and/or case) specific) challenges that are (or can be) linked to product donations. Table 2 summarizes these limitations or potential pitfalls that NPO should take into account and reflect upon before engaging in charity recycling and/or retail.

In view of the high level of effort associated with the acquisition, handling/processing and use of in-kind donations, NPO should consciously take their time when making the fundamental decision as to whether they want to engage in charity recycling/retail or not. The outlined challenges (incl. resource requirements) should be weighed against their internal conditions: Does the NPO have the necessary competencies to meet these challenges and are there sufficient internal resources? And if not yet, can the identified lack of resources/skills be remedied? Are there intermediary services that simplify processes and reduce transaction costs (cf. Gray, 2007), and last but not least does the NPO have sufficient (both episodic and especially regular, reliable) voluntary support?

NPO should also think carefully about which goods they really need and can use or recycle, the effort involved (e.g., because it is a perishable good that needs to be refrigerated, or a durable good that needs storage space) and they should be aware that “[s]ome gifts are simply not worth taking” (Bryce, 2017, p. 202). In addition, market analyses could also show what opportunities certain product types can offer, and the development of an adequate marketing plan and fundraising strategy as well as the formulation of “smart” fundraising objectives⁷ is recommended. Targeted communication (esp. target group-oriented calls and promotion activities) could help to avoid wrong or junk donations (that are broken or unusable or associated with disposal costs and potential liabilities). In order to raise enough and the right donations, NPO should appeal to both altruistic and instrumental (self-interest) motives of corporate, individual, but also public donors.⁸ Furthermore, not only is it crucial to understand your supporters and their motivations, but also to make it easy for them to give (Feldmann, 2011). Thus, we highly recommend meeting donors’ needs for easy disposal options, as cumbersome or inconvenient donation logistics are a barrier to giving. For example, NPO could use a drop-off and/or pick-up system like the “bag drop” system mentioned by Mitchell et al. (2009): NPO deliver empty bags to households (often at times when cleaning is common, such as after gift-giving holidays) and collect them later (when they are full).

With regard to legal issues, it is necessary for NPO to either build up the required know-how internally or to obtain it externally (through legal or tax advice). In view of the dynamically changing environment with numerous crises, it is advisable for NPO to maintain sensitivity and openness in order to perceive new trends in good time. They should also invest in their ability to adapt and learn, so that they are not overwhelmed by new developments (like, e.g., new digitally organized forms of

⁷ The acronym “smart” refers to the recommendation that “good”, i.e. managerially useful targets should be specific, measurable, achievable, relevant and time-scaled (Sargeant & Shang, 2017). NPO’s fundraising goals should specify what kind and amount of gifts-in-kind should be collected from which target/donor groups and also the acceptable costs for obtaining and handling them.

⁸ Today companies are often willing to donate products/services as part of their CSR commitment (and to save on dumping costs) and many individuals are happy when they can clear out their cluttered closets, apartments and houses and give their unwanted possessions a meaningful second life. Besides, we believe that public giving still has a lot of untapped potential, as public institutions can also donate valuable equipment (like, e.g., furniture, computer or office equipment, which they would otherwise dispose of) or grant usage rights to NPO (e.g., using community premises free of charge for events).

collecting and processing goods), but can use them as an opportunity. Besides, NPO could use digital/social media more intensively for emphasizing to their stakeholders the importance of certain in-kind donations for supporting their work and mission (instead of selling items on platforms such as eBay or Willhaben). Especially in times of high inflation rates, when many people (want or need to) pay more attention to their household finances, NPO should raise (internal and external) awareness of the fact that gifts-in-kind can be a feasible and useful form of support. In addition, using their social capital can drive NPO's (in-kind) fundraising. The often high and passionate commitment of (esp. long-standing) supporters (be they volunteers or employees, loyal sponsors, clients/customers, corporate partners or other people/institutions who care about the cause and represent "multipliers") should be preserved and could be used to raise awareness and to get others involved (cf. Feldmann, 2011; Haibach & Kreuzer, 2004) in form of both in-kind giving and other ways of support. Overall, it might be easier for NPO in affluent societies that are characterized by a current zeitgeist in favour of sustainability and CSR, to further develop this source of resources and to successfully use product philanthropy for their mission-related work.

5 Conclusions

Although the three case vignettes are based on empirical insights, we understand our work primarily as a conceptual paper (cf. Gilson & Goldberg, 2015) that not only provides a thematic overview of the topic (as a first step in mapping the field), but also links (product philanthropy related) research across disciplines, presents classifications (namely the income classification and the (in-kind) donation classification), develops a definition of in-kind donations (both in narrow and broad terms) and thus contributes to conceptualization. Of course, there are several limitations to mention. First, we would like to emphasize our hitherto strong focus on the German-language literature on gifts-in-kind (which we searched quite exhaustively and that provided some useful insights) while the international literature review can still be expanded and deepened. Second, the case vignettes mainly serve illustrative purposes due to their small number and empirical basis (with only a few interviews and analyses in the course of service learning that represents student project work). Therefore, our findings cannot be generalized, but we believe that our paper provides a valuable basis for future research.

Since research on gifts-in-kind has been limited so far, this topic provides numerous opportunities for further research. Some (from several) of our ideas relate to an in-depth exploration of the outlined challenges and of (both analog and new digital) approaches or best practices to resolve them. Another idea concerns the development of a theoretically sound marketing concept for in-kind fundraising and managing non-cash philanthropic contributions (perhaps as an encompassing view across supply chains and capturing their entire "life-cycle"). In addition, it seems interesting to conduct research on the value/valuation of non-cash assistance (both from a micro and macro perspective) which could also promote organizational as well as international comparisons on the practical relevance of goods in kind for NPO and

of second-hand consumption in general for societies on their transformation path to circular economies. It would also be worthwhile to investigate cultural specifics of product philanthropy. The next important step for us is to conduct a comprehensive systematic literature review (SLR) in order to further synthesize the fragmented knowledge on in-kind donations and precisely work out the state-of-the-art. Based on the SLR, we also intend to continue mapping the multifaceted field which subsumes diverse and multidisciplinary research streams on, e.g., charity shops, social supermarkets, (“classic” as well as charity) flea markets, recycling and second-hand retail, or disaster relief as fields where different goods and in-kind donations are of high practical relevance. In sum, it definitely seems worthwhile – for both NPO and for researchers as well as teachers in nonprofit management and marketing – to pay more attention to this exciting and relevant topic, especially in times when sustainability is a necessity and a pressing issue in all sectors.

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Competing interests The authors have no competing interests to declare.

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