

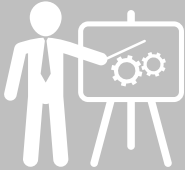


# THE ATOZ FOUNDATION IN ACTION

*Activity report 2017*

# ABOUT THE FOUNDATION

## *Facts and Figures* Since 2012



**19** individual projects

+ 3 new  
projects  
in 2017



**600+** man hours donated



**16** countries implicated



**2000+** lives impacted



**1 800 000€** contributed by ATOZ Partners

# Introduction

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The ATOZ Foundation is now 5 years old!

It has been 5 good years of growth for the Foundation, as we have continued to sponsor many projects, **home and abroad**, promoting **social cohesion** and **education**. All of these projects aim at improving the **quality of life of children and their families**, by giving them access to education, improved facilities or special learning programmes.

With this report, we would like to give you a quick overview of what our Foundation has been doing since the last activity report in 2015. We showcase a few of our new and evolving projects and we provide a little insight into what we hope to accomplish in the coming years.



# The ATOZ Chair for

The **ATOZ Chair for International and European Taxation**, founded in 2009, was the first of its kind.

A joint initiative with the Faculty of Law, Economics, and Finance at the University of Luxembourg, the Chair has developed a leading programme for research and teaching at the intersection of EU law, double taxation treaties, and domestic tax law. The Chair's work can be divided into research, teaching, and outreach activities, all of which benefit greatly from the support of the ATOZ Foundation.

**23** Conferences bringing  
together more than  
**70** speakers

## These conferences included talks on:

- > BEPS
- > Direct Tax Jurisprudence
- > Exchange of Information
  - > European Tax Law
- > State Aid and Taxation

**5** books published based on conferences sponsored  
and organised by the ATOZ Chair:

- “ Double Taxation within the European Union ”, 2011
- “ Exchange of Information and Banking Secrecy ”, 2012
- “ State Aid and Tax Law ”, 2013
- “ Landmark Decisions of the ECJ in EU Direct Taxation ”, 2015
- “ EU Tax Law and Tax Policy in the 21st Century ”, 2017
- + 2 more books to come in 2018

Each year since 2014, the ATOZ Chair offers a **10,000 € scholarship** to a deserving student in the International and European Taxation Masters programme. ATOZ members also donate their time to guide students through a practical case study exercise.



# International and European Taxation



“ The ATOZ Foundation is furthermore crucial to the success of the Master programme in European and International Taxation through its sponsorship of students via an annual full scholarship to study in Luxembourg, as well as its support for students through the creation of a link to tax practice in the course of the programme’s tax practice workshop and its Moot Court programme.



**Dr. Werner Haslehner,**  
ATOZ Chair for International  
& European Taxation

”

“ Our objectives in funding the Chair were philanthropic not business-related. We wanted to fill a need that we saw, which was the provision of University-level tax education and research in Luxembourg.

”



**Keith O'Donnell,**  
Managing Partner  
of ATOZ

# Luxembourg Centre for Systems Biomedicine (LCSB)



The LCSB is the first research institute in Luxembourg to focus on neurodegenerative diseases.

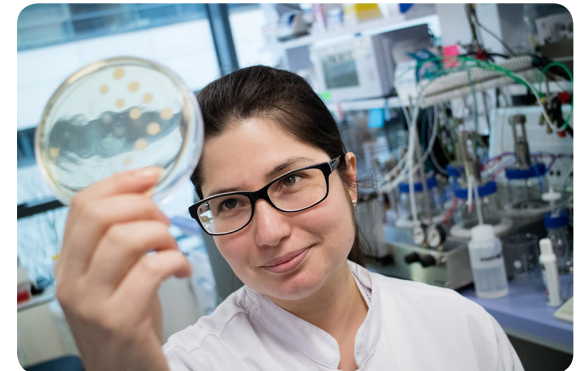
The ATOZ Foundation continues to sponsor one of its most important research projects: **“Towards new therapies for Batten disease”**, in order to develop treatments and find a cure for this disease. ATOZ Chairman, Norbert Becker, has pledged his support and funded 50% of the project through a personal contribution.

“

For more than two years, the ATOZ Foundation has supported biomedical research at the University of Luxembourg. Several large donations from this foundation enabled researchers at the University's Luxembourg Centre for Systems Biomedicine (LCSB) to carry out a new research project in the field of Batten disease.

In order to accelerate the path to new effective drugs, Ursula Heins Marroquin, the PhD student supported by the ATOZ Foundation, has developed a screening strategy to test more than 2,000 FDA-approved drugs and bioactive molecules in yeast and then zebrafish. In a next step, the most promising molecules are then tested in human cells.

”



Children who suffer  
from Batten disease



Financing a doctoral student over 4  
years to research treatments



2014 - now



Luxembourg



Repérer-Réparer-Raccrocher



# Comenius Project: Repérer-Réparer-Raccrocher

The ATOZ Foundation helped fund a **Comenius** project in 2014, whose purpose was to fight against high dropout rates by designing a special questionnaire with help from educators all throughout Europe. The ATOZ Foundation provided early funding to help the project take off and develop into a successful pan-European initiative.

“

The Comenius project “Repérer-Réparer-Raccrocher” initiated in 2015, was organised around six partner schools in Finland, Romania, Greece, France and Belgium, and was coordinated by a Luxembourgish school. The objective was to develop electronic tools accessible to all, students and teachers. Thanks to the ATOZ Foundation and the L.I.S.T, we’ve been able to create a survey freely accessible online which permitted students to evaluate their own risk of dropping out of school.

This survey ended in 2017 and was presented in front of 110 professionals and key people in the education sector. The Comenius Project was extended by two other projects : “Re-engage” coordinated by the L.I.S.T and “Dig-It” coordinated by the Finnish school partner.

”



Children at risk of  
dropping out



Financial assistance at the launch of  
the project



2014



Luxembourg  
& Europe

Over 3 years, the ATOZ Foundation helped fund one of the projects of the Elisabeth group: **“Méi a besser léieren”**. This project gave children, removed from their families and placed in the Kannerland group home in Limpertsberg, a chance to benefit from individualised support in order to help them excel academically. The Centre provided afterschool tutoring and one-on-one mentoring to help them get a step up in life. To extend the successful programme to other centres and to help more children, the Foundation now funds another, similar project, **“Fit 4 School – Fit 4 Life”**.

“

Since 2013, the Elisabeth group has benefitted from a financial support from the ATOZ Foundation. This support helps us to cover staff costs for the tutoring programme set up for the children placed in our centres. The number of children involved in this project went from 7 in 2013 to 26 in 2017. This program allows these children to progress in specific school subjects, to prepare for an exam and to receive help with homework or learning skills.

”



Children placed in  
Elisabeth Centres



Financial support to help families to pay school-  
related expenses and organise activities



2013 - now

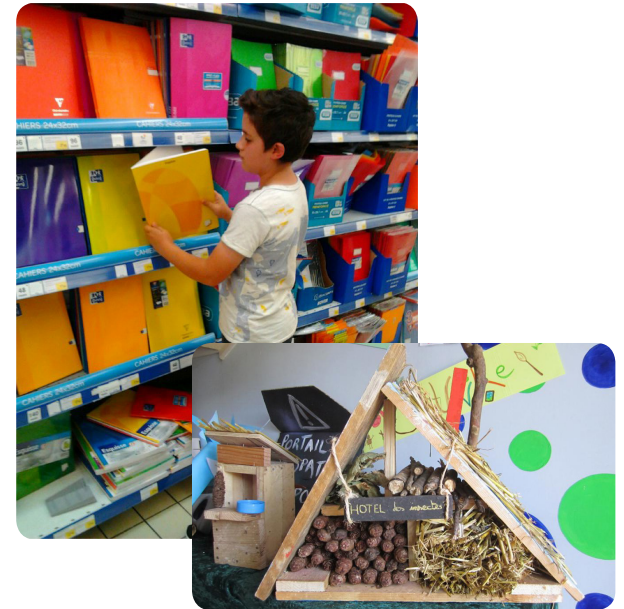


Luxembourg



This year, the ATOZ Foundation decided to sponsor a project close to home, in Metz, France. Thanks to the support of the Foundation, school-aged children and young adults whose families are seeking asylum in France will receive funding to purchase school supplies, transport cards and pay for exam fees. With the association, the children also participate in extracurricular programmes and trips to discover local cultural sites have been organised.

“ The help to these foreign families was first to guide them in their administrative procedures and then to find ways for children to enhance their educational development. Thanks to the new members and the donations, we've been able to help each family according to their needs, but also to organise cultural trips so that they can discover new things and open their minds. In a second stage, we decided to buy school supplies; thanks to the ATOZ Foundation, we've been able to give children all the supplies they needed to go back to school. Each of these children are deeply grateful for your help. ”



Students (refugees or  
asylum seekers)



Financial support to help families pay school-  
related expenses and organised activities



2017



France  
(Metz)

# Biblioneuf



Biblioneuf is a global organisation dedicated to improving literacy around the world. The ATOZ Foundation supports a specific project, headed by the French association Biblioneuf: “Bibliothèques pour tous”. This project centers on giving children in rural and disadvantaged areas of Tunisia the joy of reading, helping them develop French-language skills, an essential element for their success in higher education. Thanks to the funding, a total of **3 800** books were purchased to create libraries for **2 400 children** in **7 primary schools** and **1 middle school** in Tunisia.

“

For 25 years, Biblioneuf has facilitated the access to reading, to education and to culture for countless disadvantaged children and young people around the world. In 2017, our association had the privilege to gain the support of the ATOZ Foundation, thanks to which a project to create libraries has been established. Eight primary and secondary schools in marginalised rural areas or disadvantaged neighbourhoods in town are concerned by this project. More than two thousand children benefit from these libraries through which they can improve their French level, but also expand their cultural horizons, open the doors to their imagination and have the keys to future.

”



Tunisian  
children



Financial assistance for the creation of French-language  
school-libraries, thanks to new, chosen book donations



2017



Tunisia

Since 2013, the ATOZ Foundation has supported the association **“Toutes à l'école”** and sponsors a class of 31 students of the Happy Chandara school located in Phnom Penh, Cambodia. The purpose of this project is to help these girls escape poverty and exploitation by giving them access to a high quality education not only academically, but in all areas of life.

“

Since the 2014 school year, a class from the Happy Chandara school in Cambodia has been funded by the ATOZ Foundation, under the aegis of the Fondation de Luxembourg.

Thanks to this contribution, the Foundation durably supports the development of 31 young girls, all from an extremely disadvantaged background.

This project helps these girls to have access to an education oriented towards future employment opportunities, but also towards health and wellness, physical education and family support.

All these achievements are the consequences of the support given to our association by the ATOZ Foundation.

”



Cambodian  
students



Sponsoring an entire class of girls at the Happy Chandara  
school, helping with school-related expenses



2013 - now



Cambodia

# Fondation Marocaine de l'Etudiant



For 2016-2017 school year, through the Fondation Marocaine de l'Etudiant, the ATOZ Foundation **sponsored two students from Morocco** to help them pursue their dreams by studying in prestigious institutions thanks to a **scholarship**.

Two students were chosen based on both financial criteria and their interest in studying economy and tax related subjects. One of the students, Fatima ER-RAJI (picture below), is also currently a trainee at LTCO in Morocco.

“

A second chance appeared on my route: it's the partnership between the FME and the ATOZ Foundation, which permitted me to pursue my dreams by studying in one of the biggest universities in Morocco: Mundiapolis.

The FME and the ATOZ Foundation not just realised my dream but also my mother's, because her last wish before dying was to see me pursue my studies.  
Thank you so much.

*Fatima ER-RAJI*

”



2 students



Scholarship



2016 - now



Morocco  
Casablanca



Since 2016, the ATOZ Foundation and the Juniclair Foundation have worked together on a educational project with Friends International, which is called “**Mith Samlanh**” in Phnom Penh, Cambodia. This project aims at giving Cambodian street children living in an extremely impoverished district of Phnom Penh (Chbar Ampov) a chance to get back into the formal school system. Since the beginning of the project, **260 children have returned to school, among them, 143 girls.**

“

We can't describe the emotions, the colors, the smells, the faces of these people to whom we try to give back some dignity.

Once again, if it's necessary to say it once more, education is the only way for these children, young people, women and men to escape poverty and improve their living conditions.

What we can add is the overwhelming gratitude of these populations to all of us, all the contributing members, who support this project.

*Marianne RUGGIERI*

”



Cambodian children



Financial support to help the programme hire staff and purchase supplies



2016 - now



Cambodia

In 2016, the ATOZ Foundation sponsored a project in Peru which aimed at providing children with agricultural education. By learning how to transform farm-grown produce into marketable products, the students also learn techniques and important hygiene measures that they can then teach to their families and neighbours. This year, the Foundation will sponsor a new project in Vietnam whose goal is to give **400 disabled children** a chance of a bright future by offering them an adapted education.

“

We're happy that the ATOZ Foundation trusts us and has decided to once again support our projects. This new donation will be used to finance our project in Vietnam, which aims at helping disabled children, victims of the Agent Orange, to get access to an adapted and quality education.

On behalf of our beneficiaries, in Peru and Vietnam, we thank the ATOZ Foundation from the bottom of our heart for its valuable commitment at our side for the education of the most marginalised children!

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Isolated children  
Disabled children



Financial assistance



2016 / 2017  
2017 - now



Peru  
Vietnam

# The Foundation also has supported

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The **Dys-Positiv** project managed by Caritas Luxembourg offers a comprehensive care to children affected by learning disabilities (dyslexia, dysortography, dyscalculia, dyspraxia...).



The Luxembourg association **La Main Tendue** provides psychosocial support to children and young people who have been victims of physical, emotional and/or sexual abuse.



**AFRANE** is an organisation based in Paris which is focused on providing opportunities for education among young people in Afghanistan.



**Autisme Ouest 22** is an organisation which mission is to increase awareness of the disorder and provide community outreach services.



**ASTI** (Association de Soutien aux Travailleurs Immigrés) works to combat racism and promote equality in Luxembourg.



**The ASBL Etape** in Belgium provides a stable, caring environment where the children can decompress and forget some of their troubles.

# Q&A from our committee members

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## What does the mission of the foundation, promoting education and social cohesion, mean to you?

The social inequalities may not be as great as they were in times past, but they remain. This is true in and around Luxembourg, and even more so in less developed parts of the world, where globalisation deepens the social divide between the more affluent and educated, and the poor in the countryside.

Poverty and lack of education, more than religious zeal, spawn terrorism and wars. When you are destitute and uneducated, you have little to lose... This is all the more true in economically underdeveloped parts of the world. As Berthold Brecht puts it, bluntly: "Erst kommt das Fressen, dann kommt die Moral." When we educate children, we provide them with a livelihood. We also provide the seed for the education of the following generation. A better education and a livelihood create a powerful incentive to build and defend a stable society, and eventually possibly to strive for democracy.

It is in this context that I set the contribution of the ATOZ Foundation: To combat poverty and exclusion through education. Of course, the ATOZ Foundation is but one drop in an ocean. Every drop counts. When we help children in the Grande Région deal with dysfunctional family ties, dyslexia and autism, or when we provide an education for girls, we invest in the education of the next generation. These children in turn will educate their children. Investing in education fosters financial independence, social cohesion, peaceful coexistence, and perhaps at the end of the line democracy.

If the ATOZ Foundation manages to raise the standard of living of people through education, it contributes to making the world a better place.



**Christian Schaack,**  
ATOZ Foundation President



### Why is it important for firms to practice philanthropy?

Every enterprise is a corporate citizen. There are so many issues around the world where children or other poor members of society need support and help. I consider that it is each enterprise's obligation to be supportive of those in need. It serves as an example for employees of those enterprises who whole heartedly are supportive of projects in contributing their own time.



**Norbert Becker,**  
ATOZ Chairman  
Member of the Management Committee

### How are ATOZ employees involved in the activities of the ATOZ Foundation?

ATOZ Members are informed on a regular basis of the projects the Foundation supports. They are also invited as much as possible to take part to events that the associations we support organise. This is a good way to involve them in the activities of the Foundation. Notably, ATOZ Members have had the opportunity to build a playground for a children's center and spend a day with children in Belgium kayaking on the Chiney river. However, the best way for our Members to get involved is unquestionably the possibility for them to submit projects to the Foundation committees. These have mainly been local projects, but we have also had the opportunity, thanks to partners of the ATOZ Group, to travel to more distant places, like Brittany and Morocco, to discover more about Member-submitted projects.



**Julie Bourgeois,**  
ATOZ Director  
Member of the Technical Committee

### How does the committee choose which projects would best benefit from ATOZ Foundation funding?

The committee members receive the documentation pertaining to new funding requests, after a preliminary check of the completeness of the information and the principle that the project lies in the domain of education. Each member first reviews the documents individually. Whenever it is geographically possible, the organisation proposing the project is invited to committee meetings, or committee members visit the organisation and report back afterwards to the whole committee.

The committee pays attention to the estimated benefits of the projects and their sustainability. Only projects are accepted in which the organisations involved are trustworthy.

Each single project proposal is thoroughly discussed in the committee. History has shown that on nearly all the decisions there is a unanimous vote within the committee.



**Christiane O'Donnell,**  
Member of the Technical Committee

# What's next?

The ATOZ Foundation's mission has always been quite simple: to support projects directly related to education and social cohesion. As I look back over the 5 years of the Foundation's existence, I am amazed at the variety and scope of all of the different initiatives that have received support. The importance of receiving an education is universal. Whether it be supporting schools thousands of kilometers away in Peru or Cambodia, or helping children here in Luxembourg, by making sure the next generation is given the opportunities needed to succeed, we also ensure that the world becomes a better place for each and every one of us.

I look forward to our next 5 years. We are committed to continuing our mission of promoting education-related initiatives in Luxembourg and abroad. Our technical committee and our management committee have become skilled at evaluating each request received, making sure that the projects are not simply in line with our goals, but that they also meet our high set of standards. As we look towards the future, we will continue to closely evaluate projects for feasibility, professionalism, longevity and purpose, we will fund projects that we believe in and we will strive to help, however modestly, the children of our world to achieve their own personal greatness.

**Fatah Boudjelida,**  
ATOZ Managing Partner - Operations





A top-down view of a child's hands painting a quote on a white piece of paper. The paper is placed on a dark wooden table. The left hand is flat against the left side of the paper. The right hand holds a red pencil and is in the process of painting the end of the word 'world' with black paint. Surrounding the paper are various art supplies: a watercolor palette with colors like yellow, orange, red, blue, and green; several colored pencils in yellow, orange, green, and blue; a red pencil case containing more pencils and a sharpener; and a few cookies in the top left corner.

The best is yet  
to come for the  
children of our  
world.



*Solidarity through education and engagement*

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