

# The International Foundation Directory

## Third Edition

A world-wide directory of  
international foundations, trusts and  
similar non-profit institutions

Consultant Editor

**H. V. HODSON**

Former Provost of the Ditchley Foundation

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## *Editor's Note*

An asterisk against the title of a foundation indicates that the foundation did not reply to our questionnaire and that the information has not been revised, except using secondary sources, since the Second Edition.

# *Introduction to First Edition (1974)*

The modern foundation has medieval roots. In northern Europe, before the Reformation, and in Catholic countries to a great extent until the French Revolution and the liberal movements of the nineteenth century, organized corporate charity was almost entirely confined to the Church, its sees, parishes, priories, abbeys, chantries, monasteries and orders. The Church enjoined gifts to charity as a Christian duty and at the same time offered itself as the only possible permanent trustee. The feudal system and royal privilege placed great difficulty in the way of any permanent alienation of land or its revenues – the only available form of long-term investment – for philanthropic purposes; and the Church was the only permanent body outside the system, at least beyond the cities and chartered towns. There, donors made the civic guilds and sometimes the municipal authorities trustees of their gifts, but elsewhere it was usually the abbey or nothing.

To the guilds of merchants and craftsmen which grew up in the greater cities and in due course obtained royal charters, benefactors entrusted funds (money, land or houses) by gift or bequest for specified charitable purposes, to be pursued for ever, sometimes adding that Masses were to be said for their souls, in the hope that, since they could take nothing out of this world, that which they left behind might still profit them in the next. In the course of time, the “City Companies”, as the surviving guilds came to be called in London, accumulated a number of such bequests in trust, and thus themselves approximated to what we now know as foundations, having capital assets dedicated to various charitable purposes, the income being distributed within the terms of the endowments at the discretion of the trustees, the Companies’ Courts.

The Reformation and the dissolution of the monasteries simultaneously destroyed many of the old ecclesiastical sources of charity and redistributed their wealth to lay bodies and men, from whom fresh charitable benefaction sprang. Thereafter, perpetual trusts for the benefit of the poor or sick or aged or for education or religion took new shape in England and other Protestant countries. The Church had had its own courts which invigilated charitable trusts and saw to it that trustees did not appropriate trust

property for their own benefit; when they ceased, that duty fell to the civil courts, where the Crown appeared as suitor in the role of *parens patriae*, the defender of those who cannot defend themselves – lunatics, infants and charitable beneficiaries, for no individual can enforce a claim to charity – and of the community at large for whose benefit charities existed. The protection of the Crown, that is, the State, springing from medieval law, is at the root of English law exempting charities from taxation; for to tax them would be to frustrate the pious will of the benefactors in favour of their protector.

In 1601 a law of Queen Elizabeth I, the Statute of Charitable Uses, listed certain causes that were to be deemed charitable. Although the list was not exhaustive, for it omitted religion, that Statute as interpreted and extended by judicial interpretation remains part of the basic law of charity in England, governing the operation of foundations and other trusts – and not only in England, but in all countries which inherited the principles of English law, including the United States.

It will be seen that in such a regime no special statutory form was necessary for the creation and maintenance of a charitable trust or foundation. The trust, whether established by bequest or gift, was a solemn private contract to which the Crown, as protector of the beneficiaries in general, was a tacit third party. The United States of America, on seceding from the British Crown, while establishing its own independent statute laws and judicial precedents, inherited the system of English common law. Likewise, therefore, in that country foundations and trusts for charitable purposes needed no peculiar laws of their own but essentially derived from the concept of trust.

American and British law and practice diverged, however, in several directions. In the first place, the federal system led to the complication of a multiplicity of State laws under which charitable bodies operated or were incorporated. Secondly, the purposes admitted as charitable and therefore attracting fiscal and other benefits, though still going back in origin to the English Statute of 1601, with religion added, were broadened by judicial and administrative interpretation to include such objects as the promotion of world peace or of good relations between countries, objects which in Britain have been denied charitable status as being political. Thirdly, fiscal advantages to charities, no longer deriving from the duty of a Crown that had been repudiated, were extended much further than in Britain – indeed, than in any other country – in that not only were foundations and other charitable bodies exempt from all taxation, including local taxes, but charitable bequests and capital transfers were also relieved, and charitable gifts out of income were deductible from the donor's taxable income up to generous limits. (In Britain, charities are liable to one-half of local taxation – a rough approximation to payment for services rendered – and the tax benefit in regard to gifts out of income is based on the concept of pledged and protracted alienation, whereby the income ceases to be that

of the donor and becomes that of the beneficiary: hence the system of "covenants" to charitable bodies.<sup>1</sup> Fourthly, partly because of the enviable extent of those tax concessions, partly because the advantages had been abused in a relatively few instances to promote the interests of the donors' families or associates, partly also because of a deep-seated populist suspicion of large-scale privileged institutions not subject to the democratic electoral process, in recent years a wave of political hostility towards foundations led to imposts and regulations upon this particular form of charitable organization from which others, such as religious or educational charities, are exempt.

This, however, is a recent change, springing from an earlier historical development in America which has been of signal importance in the story of foundations throughout the world. Whereas in earlier days the American nation had been preoccupied with conquest of territory and adverse conditions, and charity had been largely individual or local or religious (apart from the establishment of schools, colleges and some hospitals), towards the end of the nineteenth century great fortunes had been made, while social problems had become more acute and nationally recognized. Business magnates, whether from human compassion or from remorse at their past exactions and a desire for expiation or from a craving for a permanent memorial to their names, gave or bequeathed large fortunes for public and charitable purposes. This required not just the creation of a simple body of trustees who could administer, say, a local old people's home, nor just the commitment of funds to some existing institution like a church, a university or a school, but the establishment of a new corporation of some magnitude, structured and organized to administer funds comparable in scale with the capital and income of a great industrial or commercial company. Thus there came into being the archetype of the modern foundation, the great American institutions like the Carnegie Corporation (1911), or the Rockefeller Foundation (1913). (The first major American foundation was the General Education Board, established by John D. Rockefeller in 1902, followed by the Carnegie Foundation for the Advancement of Teaching in 1905.) This pattern was imitated not only by other major but also by minor testators or donors, so that literally thousands of foundations explicitly so-called were created, of varying size. Britain, the original mentor, echoed later and more faintly this modern tune; thus the Leverhulme Trust Fund was created in 1925 and the Nuffield Foundation in 1943. (The Rhodes Trust, founded in 1902, was of a different character, with limited and specific objects.)

Meanwhile the development in most of Continental Europe had been on quite different lines. Although it is impossible to generalize with any accuracy about so many countries with different histories, laws and traditions, even in Western Europe, one can say that two historical forces dominated the development of foundations to their present condition. One

<sup>1</sup> Particulars of the system given in the First Edition are omitted, being now out-of-date.

was the anti-clerical, anti-*ancien régime*, anti-privilege, doctrinaire democratic movements from the French Revolution onwards through 1848 and the *risorgimento* to 1871 and beyond; the other was the prevalence of systematic rather than evolutionary law, Roman or Napoleonic. Again to describe not a universal fact but a general norm, the formal attitude was that institutions not explicitly recognized and defined by law had no legal corporate existence, while the development of law was profoundly influenced by the principle that the supremacy of the democratic State should not be impoverished by unregulated power given to private institutions; if public welfare, "the rights of the people", were the duty and *raison d'être* of the State, those who pursued them otherwise than through the established democratic and administrative means were potential rivals, as the Church had been of the secular State before the revolutionary era, both for corporate power and for individual allegiance.

The following summary of the different attitudes bearing on the formation, legal status and conduct of foundations is taken from an authoritative article by a leading French expert and foundation executive:

In the liberal democracies of the Anglo-Saxon type, people believed that the general interest was not the exclusive concern of the state, but rested also, indeed primarily, upon the citizens themselves, acting spontaneously either as individuals or collectively. Accordingly, it was perfectly normal that public services, such as education, health or culture, should be taken on, not by the public but by the private sector, to which it was therefore appropriate to give corresponding facilities. By contrast, in centralistic republics like France the principles of the Social Contract, the customs and modes of thought, are such that the general interest has been commonly regarded as the business of the state. The citizens did not consider themselves directly responsible, nor did the state encourage them to do so. Their province, beyond the family, was that of gainful rather than disinterested activity, except of a purely personal and benevolent kind.<sup>2</sup>

To fill in the historical picture, here is an account, relating specifically to Belgium, which nevertheless records much that was prevalent in Continental European ideas and legal forms as to charitable foundations:

Roman law acknowledged the existence of associations and charitable foundations. . . . Such organizations could only be founded if the public authorities gave them permission, but once such authorization was given they automatically possessed legal personality and were not obliged to secure any special concession or licence from the State.

This concept was taken over by the legal law makers both in Belgium and France. However, the influence engendered by a number of factors

<sup>2</sup> Article on *Fondations* by M. Michel Pomey in *Encyclopaedia Universalis*, 1972: translated by the present writer.



such as the Church's monopoly of public relief and assistance, the proliferation of ecclesiastic foundations and the disadvantages of the system of mortmain, gradually brought about a change in terms both of circumstances and of attitudes.

In the first place the monarchy started to compete with the Church by setting up "royal foundations". . . . The monarchy began to adopt an increasingly restrictive approach in regard to granting the necessary authorization for setting up an association or foundation. . . . The end result was that the *ancien régime* vested the public authorities with the power to confer (or withhold) legal personality, which Roman and medieval law had considered to be the normal attribute of any association or foundation.

This erroneous impression was translated into a basic guiding principle by the French Revolution and as such it continued to hold sway throughout the 19th and early 20th centuries. . . . The revolutionary lawmakers were hostile to the existence or formation of any groups or associations as intermediaries between the State and the individual because (or at least allegedly so) by becoming part of a group, the individual runs the risk of sacrificing too great a measure of his freedom. . . .

The right of public persons to set up foundations was not re-established in Belgium until the law enacted on 7th June, 1921.<sup>3</sup>

The Italian State after unification likewise "adopted and maintained an attitude of distrust and opposition towards all intermediate bodies including foundations and associations. Its attitude was determined by three factors. First, it was hostile to the Catholic Church (and by the same token towards the foundations which depended on it directly or indirectly). Secondly, it harboured an aversion towards associations of any kind. . . . Any institution which stood between the State and the citizen was looked upon with disfavour if not with outright hostility by the liberal political class. . . . Thirdly (and this was a typically Italian phenomenon), the State felt the need for caution towards any organization which could be suspected of local patriotism of a chauvinistic nature."<sup>4</sup>

It is, perhaps, not surprising that in France, where a similar attitude of suspicion and restrictive legal sanction prevailed, there are today only about 250 foundations, many of them small with little or no discretion in the use of their resources. The basic law on foundations in France dates from 1901, though this is not to say that earlier institutions did not exist or have not survived. Whereas in Germany, closer to the Anglo-Saxons, there were about 100,000 foundations and trusts before 1914, though political upheavals and financial inflations later decimated them. Most of these must have been of a local and economically paltry kind. Compare the

<sup>3</sup> Pierre Ansiaux and Francis Allard, in *Trusts and Foundations in Europe*, Stifterverband für die Deutsche Wissenschaft, 1971.

<sup>4</sup> Alberto Predieri, *op. cit.* p. 5.

250,000 "charities" said to exist in Britain, of which some 2,000 are listed in the authoritative *Directory of Grant-Making Trusts*, or the 26,000 foundations fulfilling the Foundation Center's explicit definition in the United States. In the Netherlands, with a tradition similar to the British, where the Napoleonic wave of ideology and law came and went over a scene created largely by medieval practice and the Reformation, "foundations" existed as they did in Britain simply because they did exist. The need was to codify and regulate, not to create and prescribe, a foundation *régime*; this task was accomplished in 1956 by a measure basically comparable with the Charities Act of 1960 in Britain. There are 30,000 registered foundations in the Netherlands. These, however, include many which would not conform to any definition applicable in, say, Britain or the United States – commercial organizations, sporting bodies, government research institutions and other non-charitable organs.

It will be seen that there is a fundamental difference between two approaches. According to the one, foundations (that is to say, broadly speaking, private trusts for charity possessing capital funds and discretion in their employment) are a spontaneous phenomenon requiring no peculiar legal form or governmental approbation, although (in order to remedy abuses, to clarify law, and to define privileges) they may from time to time require regulation or registration under general laws. According to the other, foundations legally exist only because there is a law creating or permitting them, and their legal existence and action depend upon government authorization; since the law prescribed their character and qualifications it requires an apparatus of supervision, lest, having been authorized to exist, they stray from the statutory terms of their creation.

In Europe, government authority for the legal creation of foundations is required in Austria, Belgium, Spain, Finland, France, Greece, Italy, Luxembourg, Portugal and the Federal Republic of Germany; it is not required in the United Kingdom, Cyprus, Denmark, Ireland, Liechtenstein, Malta, Norway, Netherlands, Sweden, Switzerland and Turkey.

Those two concepts may exist side by side, but, where they do, the second is necessarily dominant. Thus in France, for instance, a foundation, in order to acquire legal personality, has to be granted explicit non-profit status by the Government in the form of a decree of the *Conseil d'Etat*, either in its right as a foundation so conceived and organized by its founder or as an "association" recognized to be an *établissement d'utilité publique*. However, charitable bodies may be set up as "mere associations" under a law of 1901, in which case they enjoy fewer rights than a recognized non-profit association, or as "undeclared associations": "such bodies, however, cannot be deemed to constitute foundations".<sup>5</sup> The force of the contract between the Anglo-Saxon and the more rigid and legalistic Latin systems can be seen in the fact that the great majority of "foundations" in the

<sup>5</sup> Michel Pomey, *op. cit.* p. 4.

United States, or in Britain, would be “mere” or “undeclared” associations according to the French categories.

Beyond Western Europe and North America, law and practice have broadly followed the ideologies of the parent regions in colonized countries. Thus Latin America tends to follow the more legalistic pattern of Continental Europe, Commonwealth nations (including independent ex-colonial countries) the less formal British pattern. Japan, entering this field only lately, has emulated the United States, but its different socio-economic structure has meant that the largest Japanese foundations have been created by and remain closely linked to the big industrial and commercial corporations. Charitable foundations independent of business, of government and of other institutions like universities are still few in comparison with the wealth of the country.

The Muslim world has its own legal and social concepts. In the area of charity, the traditional organ was and still is the *waqf*, which in modern Western terms can be crudely translated as “community fund”, though in some respects a closer analogy would be the local charitable resources of the medieval Church. Urbanization and industrialization, and the rising standards of education and health, have however created needs beyond the scope of ancient communal and religious institutions. We therefore see a certain Western pattern of organized benevolence superimposed on the old grass-roots system, as we do also in Hindu and Sikh societies.

The different legal and political approaches are reflected not only in the regulations governing structure and conduct of “foundations”, including their creation and dissolution, but also, to a considerable degree, in the fiscal advantages that they enjoy. These vary greatly, from highly liberal to negligible. The fiscal status of charities was the subject of a conference held in Strasbourg in 1970 under the auspices of the Council of Europe and the International Standing Conference on Philanthropy (Interphil) which, if it did nothing else, exposed the immense difficulty of rationalizing or assimilating such widely diverse provisions.

However, on the initiative of Interphil and the International Fiscal Association a draft convention was discussed at a conference in Strasbourg later in that year, and as revised was presented to the Secretariat of the Council of Europe. In January 1972 the Consultative Assembly of the Council of Europe adopted a resolution on tax treatment of non-profit organizations, recommending that the Committee of Ministers “(i) invite the member governments to study the possibility of removing the juridical and fiscal obstacles to an increase in international activities by non-profit organizations, with a view to promoting greater European solidarity; (ii) examine the possibility of concluding a European agreement in this field”. In July 1972 the Council’s Legal Affairs Committee recommended that this study be included in the Inter-Governmental Work Programme, and enquiries of national governments are at present proceeding.

It can be imagined that, when the laws, attitudes and terminology of

countries vary so enormously, there is no common definition of a foundation which conforms to the legal or customary usage of the non-Communist world at large. Those who venture to describe or list foundations on an international scale must construct their own definitions. The definition followed by the *Foundation Directory* (the classic work of reference) in the United States – “a non-governmental, non-profit organization having a principal fund of its own, managed by its own trustees or directors, and established to maintain or aid social, educational, charitable, religious, or other activities serving the common welfare” – though impeccable, needs some elaboration. For purposes of this *International Foundation Directory* a foundation must conform to the following criteria:

Its purposes must be recognized as *charitable* (or “for the public benefit”, to borrow a phrase often used in European legislation) in national law, whether the law is statutory or customary.

It must possess substantial capital assets. This requirement establishes the essentially *permanent* nature of foundations, and excludes bodies which serve charitable ends by raising money from year to year and spending it as they raise it. But no pre-determinate figure is put upon the word “substantial”.

It must have *discretion* in the allocation of its money within an area of charitable or public purpose described in general terms. This excludes, as is intended, trusts and funds exclusively for the benefit of particular causes such as named hospitals, schools or colleges.

Conversely, it must *not be an organ (subordinate or exclusively linked) of some other institution* falling into a different category; e.g., a research institute of a university, or an eleemosynary fund of a trade union, does not qualify.

Although bodies established by governments may meet all those criteria, they are excluded, for reasons which must be obvious, unless they also comply with the following terms; that their funds must be open to contributions from private persons or corporations, and that they are conducted by boards of trustees independent of political or administrative control by governments. Likewise, religious organizations are omitted unless they conform fairly strictly to the basic criteria of capital fund, independence, and discretion.

If these criteria were all, a world-wide directory of foundations would be a work of many volumes and many thousands of entries. Mere compilation of such a list is, however, not the object of those who launched and produced the *International Foundation Directory*. Their object was and is to present a picture of foundations as an international phenomenon and force. For this reason they added the further qualification that an institution, to be included, must operate internationally in some way. Such ways are numerous. The institution may make grants beyond its national frontiers. It may engage in projects or research in other countries or on an international scale or in areas of clear international import (for instance, the study

of aid to less developed countries, or of international language teaching). It may offer grants, scholarships, fellowships or the like either specifically to foreigners or without restriction of nationality. It may finance travel or may hold international conferences, or publish work manifestly designed for an international readership.

To foundations so qualified have been added two particular classes of institution required for completion of the international picture. One is foundations of such wealth that although they may be restricted to regional or national boundaries their activities are on so great a scale as to have an international impact, through their example, their prestige, the work of the scholars they endow or the institutions they support, or otherwise. At the opposite end of the spectrum, small foundations have been omitted. The threshold of size – by capital assets or annual income – permitting inclusion has not been uniform, for a single universal standard would admit too many from the richest countries and too few from the less rich; the object of the variable standard is to include those whose international activity is significant in relation to the total organized charitable effort of their respective countries. The other admitted class is national and international organizations serving the common purposes of institutions which themselves may figure in the list: bodies like the Council on Foundations and the Foundation Center in the United States, the National Council of Social Service<sup>6</sup> in Britain, or the International Council of Voluntary Agencies in Geneva.

Some of the institutions listed, besides the last-named class, are not generally regarded as foundations. Such, for example, are certain research institutes. These have been included only when they fulfil the prescribed criteria: they must have some capital endowment, they must operate independently and at discretion, they must engage in international activity, and, in particular, they must not be adjuncts of other institutions of a different class, such as government departments or universities.

It will be obvious that the title “foundation” or its equivalent in languages other than English (e.g. German *Stiftung*) is neither sufficient nor necessary. There are many foundations so titled which do not qualify, for instance because they are governmental instruments or the endowments solely of particular causes or institutions, whereas many qualifying organizations are called trusts, corporations, funds, endowments, charities, institutes, or other names. Nor is the form of legal incorporation relevant, provided that the organization has public recognition as a “charitable” or “public welfare” body under the laws of its country.

To define “international foundations” is one problem; to discover them quite another. Many countries, led by the United States, but including also Britain, Australia, Canada, France, the Federal Republic of Germany, Italy, New Zealand, Venezuela, have directories of their own foundations or charitable trusts, while the Agnelli Foundation has published a selective directory of major European foundations; these works have been an invaluable

<sup>6</sup> Now National Council for Voluntary Organisations.

able source of information, without which the present undertaking could hardly have been accomplished. Their criteria for inclusion or exclusion, however, are not necessarily the same as those appropriate for an international directory which is both selective and in some ways goes beyond the narrower confines of foundations so regarded for national purposes: hence other works of reference and specialist sources of information had to be consulted. There remained many countries where no published lists were to be found, and here more direct research and enquiry were needed. Grateful acknowledgement is offered to those who helped in the work of discovery.

Although the net was cast widely, trusting to the replies to questionnaires to eliminate those institutions whose status as "international foundations" was doubtful, it is probable that some bodies which ought to be included were never identified. It is to be hoped that publication of the directory will lead to further discoveries which will make subsequent editions still more complete.

In all, 1,107 questionnaires were sent out for the first edition. The response varied among different countries. Overall, 486 completed questionnaires were received. In the absence of replies, information from existing published sources has been included in the directory in cases where the size of the institution and the certainty of its qualifying would make the directory obviously defective if it were omitted.

A certain resistance to giving information for publication in a reference work of this sort is discernible among foundations or equivalent institutions which fear that it may lead to an even greater flood of enquiries and requests for grants by hopeful persons and causes that might see themselves as potential beneficiaries of their funds. Foundation trustees and executives spend a great deal of time and effort in sorting and rejecting such applications, the great majority of which may be ill-founded. That is an unfortunate duty of all those who are known or believed to be benevolently inclined, from ministers of churches to great financial corporations, and anything which increases the load makes the duty more burdensome and wasteful.

However, it must be emphasized that advertising possible sources of funds is not the prime purpose of this directory. It is intended, in the first place, to serve the interests of foundations themselves, by way of knowledge of institutions in other countries which may be operating in their own field, or generally on the international scene, leading perhaps to co-operation or interchange of information, publications and so on. Foundations everywhere have, moreover, common interests in their relations with governments and the public, which can only be strengthened by such knowledge and co-operation. Governments, too, for their part, together with international organizations of all sorts, need to know about foundations working internationally. An authoritative survey of such foundations serves a world-wide interest.

The international activity and impact of foundations are growing. Many of the new foci of social interest, like urbanization, race relations, pollution and conservation, are either inherently international or demand international comparative study. Aid from richer to poor countries not only remains an attractive cause to the warm-hearted but also takes on new significance as we realize the limitations and indivisibility of our "one world". Thus far-seeing foundations, besides doing or supporting international work unilaterally, are seeking co-operation with their fellow foundations abroad on projects involving research and action in several countries.

Behind all this lies a wider influence determining the international importance of foundation activity. Foundations, and charitable bodies generally, have historically sought to do those things which the State did not do for the good of the people. Over the years, the State has stepped into area after area of public welfare – the relief of poverty, education, health, care of the elderly or infirm, redress of social "under-privilege"; accordingly, "foundations" have either moved out, or cultivated the periphery – the hard cases – or conducted the pioneering and experiments, or the fundamental and speculative research, which government authority is ill-fitted to pursue but in whose wake it may eventually follow. There has been plenty of room. The large-scale substitution of public provision and so-called "rights" for charitable aid and appeal has shown no sign of abating either the zeal and action of existing "foundations" or the establishment of new ones. But as the one-world or earth-island philosophy takes hold, it will be seen that recognized needs are again far outrunning governmental institutions, as they did after the collapse of the feudal system and the supremacy of the Church. There is no international government. There are international institutions, indeed, especially the United Nations and its social and educational subsidiaries like WHO, FAO or UNESCO. But these are not governments, nor do they dispose of resources commensurate with the human needs in their particular fields.

Of course the resources and activities of foundations themselves are minuscule compared with those of such great international organizations, let alone governments. It is so within nations. Even in the United States, with its huge foundations and its great concourse of smaller ones, the total annual grants of foundations amount to barely 0.5 per cent of government expenditure. Nevertheless, with their peculiar faculties of independence, flexibility, experiment and innovation, the impact of foundations in particular fields has been great and constructive. Similarly, on the international scene they have worked with highly significant effect in specialized areas. One need only mention the work in the development of education in poorer countries done by the Ford and Nuffield Foundations, or the research in plant biology financed by the Rockefeller Foundation which led to the so-called Green Revolution, or the largely foundation-funded international interchange of scholars, researchers and students, to prove the point.

Indeed foundation activity has peculiar merit and advantage in the international field because it lacks the handicaps of action by or through either governments or business organizations. In countries other than their own these are objects of suspicion that their motives are either politico-military or exploitative: foundations are not. While they must of course operate with the knowledge, goodwill and often assistance of the host government, it is open to them to act independently of official policy, experimenting, pioneering, and concentrating their efforts instead of spreading them equally as governments are constrained to do. Likewise they can offer training, scholarships or fellowships to foreigners without being charged with aiming to inculcate political attitudes. In host countries their work serves as much by its example as by its accomplishment, which measured in money or physical out-turn may be very small in relation to the total problem to which it is addressed.

Indeed, governments and international governmental bodies, recognizing the advantages of foundations in special areas where direct official action would be inappropriate, have actually created foundations for the purpose. Examples are the Commonwealth Foundation, the Council of Europe's Youth Foundation, or the Fondation Sauver Venise, which although a private body was initiated by the Council of Europe. Yet others, though still in embryo, are the European Foundation for the Improvement of Living and Working Conditions, proposed by the Commission of the European Communities, and the Musicians' International Mutual Aid Fund, currently being set up under the auspices of the UNESCO International Music Council.

During 1973 a number of institutions have been established that are of particular significance in the context of this directory. Where a new foundation has been legally established (*see* Anglo-German Foundation, UK; Paul-Henri Spaak Foundation, Belgium; Foundation for International Understanding, Denmark) an entry has been included, even though its operations at the time of going to press were limited. Others such as the proposed European Science Foundation, a project of the science research councils of a number of European countries, and the Foundation for Environmental Conservation are still (1974) under discussion, but are further signs of the transnational integration of foundation activity.

Inevitably there must be some overlap and duplication in similar activities performed by so many foundations and the like all round the world, and some gaps in potential activity which none of them fills. This is not to be deplored as much as it would be if we were talking of governmental action. The independence and spontaneity of foundations, as contrasted with governments, are a precious part of their value, much of which might be lost if they were subject either to censorship or direction, in their work in or for countries other than their own – or, for that matter, in their much vaster domestic operations. Even a self-imposed, mutual system for limiting overlap, identifying unfilled needs, and pooling resources, if both compre-



hensive and rigid, could fatally slow down decision, stultify initiative, and choke the impulse to work in this complex area.

On the other hand, informal and flexible modes of co-operation could but be valuable. Exchange of information must be its basis. Discussions among the largest and most far-ranging foundations from every country, either periodically to cover all major international activities, or occasionally to consider some particular sort of activity, such as student grants, or educational aid, or work for the natural conservation, can only do good. (The Ditchley Foundation in England has held some valuable conferences, involving both foundations and governments, to similar ends.) Or a large foundation might bring together for mutual information and debate a number of its smaller colleagues interested in its own major chosen international areas of action. Much of that kind of co-operation can be furthered by a directory such as this.

The need to cultivate and organize relations among foundations, beginning with mutual information, has been widely recognized. Interphil (The International Standing Conference on Philanthropy) has held four important representative meetings (three of them in co-operation with the Council of Europe) on fiscal questions (Strasbourg, 1970), fund-raising (London, 1971), scientific research (Strasbourg, 1972) and the role of philanthropic bodies (Strasbourg, 1973). The first of these conferences, as noted in an earlier paragraph, considered a draft international convention on the tax treatment of charities; its main object was to secure that charitable bodies operating outside their national boundaries should not be treated less favourably than those operating only within them or than those domiciled in the country receiving their benefactions. Not only the Council of Europe, but also OECD, the Centre Européen de Culture in Geneva, and the Club of the Hague, an informal association of leading foundations, have concerned themselves with problems of inter-foundation co-operation on a European or wider scale. Among particular foundations which have made efforts towards the same end are the Fondazione Giovanni Agnelli, responsible for the *Directory of European Foundations* and the *Guide to European Foundations*; the Stifterverband für die Deutsche Wissenschaft, which has published a comparative survey *Trusts and Foundations in Europe*; the Stiftung Volkswagenwerk, the Duttweiler Institute (Green Meadow Foundation), the Wellcome Trust, the Ditchley Foundation, the European Cultural Foundation, the Fondation Royaumont, the Deutsche Stiftung für Entwicklungsländer, the Fritz Thyssen Stiftung, the Ford Foundation. The Foundation Center in New York has for some years had a lively international section concerned with information about and contacts with foundations all over the world.

Despite these developments, the international relationships of foundations are at present unstructured, and for the most part haphazard. The extent and variety of international foundation work, the shared interests and common problems of foundations, especially but not only those oper-