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Mapping Philanthropic Foundations' Characteristics: towards an international integrative framework of foundation types

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Abstract: As philanthropic foundations take on increasingly prominent socio-political roles, the need for stronger conceptualizations of foundations as an organizational form is articulated widely across academic, policy and practice contexts. Building on institutional research's tradition of categorizing, classifying and typologizing organizational forms, our paper critically explores the different ways in which foundations have been cast and differentiated in international academic and practice literatures. Examining and integrating these, we propose an integrative framework of foundation types. Incorporating 13 categories – three contextual, five organizational and five strategic ones – the framework allows for clarifying distinctions and identifying commonalities between different foundation forms, offering a basis for developing more reflective and differentiated research and practice knowledge.

Introduction

The need for stronger empirical and conceptual understanding of foundations as an organizational form is longstanding, well recognised, and articulated widely across academia, policy and practice (Anheier & Daly, 2007; European Commission, 2012; European Foundation Centre, 2017). Developing such understanding has, however, proved difficult. Terminological confusion and imprecision, national socio-legal differences, diverse foundation roles, tendencies to ignore rather than acknowledge foundation complexities, as well as some foundations' aversion to unifying principles appear amongst contributing factors (McIlnay, 1998; Orosz, 2007; Warne, 2007).

With ongoing attempts at developing a theory of the foundation (Rockefeller Philanthropy Advisors & Marshall Institute, 2017), and continued calls for better differentiation between and classification of foundations (European Foundation Centre, 2017), our paper takes on the challenge of developing a stronger basis for more nuanced research and discourse on foundations, aiming to identify features capable of enhancing comparative scholarship. This is widely seen as essential for moving from political idealism to realism on foundations, and for developing appropriate operating contexts for foundations and their activities (Anheier & Daly, 2007; European Commission, 2012; European Foundation Centre, 2017).

Our work starts from a metatheoretical perspective (Ritzer, 1990). Also referred to as metatriangulation (Lewis & Grimes, 1999) or multiparadigm inquiry (Lewis & Kelemen, 2002), this recognises and emphasises the relevance and importance of diverse insights for developing more encompassing, integrative, understanding and theories of organisations. To this end, the perspective accentuates three factors: the identification, differentiation, and integration of different conceptions, approaches and knowledge-bases (Lewis & Grimes,

1999; Lewis & Kelemen, 2002; Ritzer, 1990). The first of these, identification, provides the groundwork for developing an integrative theory of foundations as an organizational form. It points to the different ways in which foundations have been categorised, classified and differentiated to-date. The second, differentiation, addresses the 'intellectual fruit-bowl' challenge in foundation research and discourse: that the organizational equivalents of 'apples and oranges…kiwis and plums' tend to be mixed together indiscriminately and need to be unpicked (Warne, 2007). The third, integration, resonates with the recognition that more holistic, nuanced, and synthetic, that is system-focused, thinking on foundations is needed, that we cannot understand and develop the field by merely focusing on distinct parts (Patton, Foote, & Radner, 2015), that too much work in the philanthropy field has focused on a limited set of parameters, resulting in a distorted and narrow understanding of the field (European Foundation Centre, 2017).

Addressing these three factors, our paper identifies and discusses prominent approaches used for differentiating between foundations. Analysing these approaches using thematic analysis, we then present a thematic network, or conceptual map, of the different dimensions within these approaches. Examining these, we propose and discuss an integrative framework of potential foundation type categories.

Research approach

We use a typological approach to theorising. Undergoing a renaissance in organizational research (e.g. Biggart & Delbridge, 2004; Delbridge & Fiss, 2013; Örtenblad, Trehan, & Putnam, 2017), this fits well with the aims of this paper. Central to this approach is the clustering, categorising and classifying of ideas and observations with the aim of providing a

multidimensional perspective on an issue. It enables the bringing together and combining of diverse and partial insights on an issue into an 'integrative theory' (Fiss, 2011). The inherent typologizing – that is identifying and classifying individual types with specific characteristics or dimensions (Collier, LaPorte, & Seawright, 2012) – is considered key in building new, and developing existing, theory and knowledge (Doty & Glick, 1994; Eppler, Hoffmann, & Pfister, 2011; Fiss, 2011). The approach assists in establishing relevant dimensions, helps to shape, structure, sort and refine concepts, and creates categories for exploration, guidance and decision-making to researchers, policymakers and practitioners alike (Carper & Snizek, 1980; Collier et al., 2012). The resulting set of theoretical profiles or types can subsequently offer 'a set of coordinates for empirical research' (Cornelissen, 2017, p.6) and for further conceptual development (Biggart & Delbridge, 2004). Theorising thus moves from emphasising validation and mechanistic perspectives towards a more evolutionary process of 'disciplined imagination' (Cornelissen & Kafouros, 2008; Weick, 1989): What variations exist that allow us to represent and research foundations more accurately and in greater detail? How do these relate to each other? Which of these variations are plausible and should be retained? How can they be integrated?

To identify, differentiate and then integrate insights on foundation types, we began with a critical literature review. Within the spectrum of literature review approaches, this focuses on identifying significant material on a topic with the aim of synthesising insights from diverse sources into a model, not to provide answers (Grant & Booth, 2009). The strengths of this approach is its opportunity to 'take stock': it focuses on examining and evaluating bodies of work, weighing up and resolving opposing schools of thought and developing a 'launch pad' for new conceptual developments and their subsequent application (Grant & Booth, 2009, p.93). While it thus does not emphasise the systematic nature of some other review types, its

focus on the conceptual contribution of included items and how these provide a basis for further development (Grant & Booth, 2009) aligns with the aim of this paper and the typological approach.

To identify relevant material, we pursued three routes. To start, we focused on academic sources identified through searches of six key academic databases: Web of Science, Science Direct, SCOPUS, JSTOR, Wiley Online, and OCLC FirstSearch. Bearing in mind the imprecisions and false positives surrounding the term 'foundation(s)', our search focused specifically on 'philanthropic foundations' and 'typology'. From an initial set of 1,363 references, title- and abstract-, followed by full paper-, reviews resulted in 54 records as most closely relevant to our study. Secondly, and in line with the critical review approach, we also drew in additional material that added a significant component or components around the classification or differentiation of foundations from our respective knowledge-bases, resulting in a list of 81 academic references.

The third search strand focused on grey literature, the term for those heterogeneous materials in the public domain not subject to academic peer review. This is important for foundation research in that grey literature provides relevant contemporary resources in 'dynamic and applied topic areas where scholarship lags' or where 'novel fields of enquiry' are explored (Adams, Smart, & Huff, 2016, NP). This was predominantly located through examining material provided by foundations' umbrella and membership bodies – including the Association of Charitable Foundations, the Council on Foundations, Donors and Foundation Networks in Europe (DAFNE), the European Foundation Center, the Foundation Center, and the Worldwide Initiatives for Grantmaker Support (WINGS) – and totalled another 32 sources.

Moving to the differentiation stage, we used applied thematic analysis (see Guest, MacQueen, & Namey, 2012), specifically, Attride-Stirling's (2001) thematic network approach. The latter, rooted in argumentation theory, offers a visual approach that assists in structuring and illustrating the organization of textual thematic analysis data: individual ideas in a text are clustered into encompassing, organising, themes which in turn are abstracted into broader global themes.

In the final, integration, stage, we reviewed this thematic network against Eppler et al.'s (2011) criteria for typological rigour and relevance to decide which themes and categories warrant inclusion in an integrative theory of foundation types. These, and the proposed resulting framework, are discussed below.

What is a foundation?

As one of the most unrestricted contemporary organizational forms (Anheier & Daly, 2007), it is difficult to define what constitutes a foundation. Foundations' long and colourful history shows varying perceptions over time: from the legal frameworks of the Roman Corpus Juris Civilis (Fremont-Smith, 2004) and the German Lex Salica (Maitland, 1894) in the sixth century, the establishment and growth of Islamic foundations or waqfs as a juridical form from around 755CE (Cattan, 1955), to the 1535 and 1601 Statutes of Uses and of Charitable Uses in England (Goldsworth, 2016). Although foundations' developments across different settings and traditions are usually considered in isolation, there are strong indications of mutual influences, of cross-fertilizations of ideas, practices and frameworks (Gaudiosi, 1988).

Academic, policy and practice discourses often gloss over definitional issues by taking a 'common-sense' approach, assuming implicit understanding inherent in the foundation label. Organizational names and labels may be unreliable: few in academic and foundation worlds would consider the British Heart Foundation to be a 'foundation', yet the Henry Smith Charity and the Carnegie Corporation of New York would both be seen as foundations. Legal perspectives have limited use. Many countries, such as the UK, make no legal distinction between foundations and other forms of charitable organizations. In countries such as in the US, where foundations exist as a creation of tax law (Toepler, 2016), statutory agencies frequently emphasize exclusion rather than inclusion criteria to determine whether an organization qualifies as a foundation or not (Internal Revenue Service, 2018). Even foundations' umbrella bodies and associations acknowledge that 'the term foundation has no precise meaning' (Association of Charitable Foundations, 2018; Council on Foundations, 2018; European Foundation Centre, 2018a).

Notwithstanding these definitional challenges, recurring attempts at characterizing and conceptualizing foundations have been made. They range from broad sketches in the case of the Minnesota Council on Foundations (2018) to more restricted castings by the European Foundation Center (2016a). Within the literature, two of the most prominently referred to definitions are those by Anheier (2001) and Prewitt (2006a). The former characterizes foundations as 'an asset, financial or otherwise' that is non-membership based, a private entity, relatively permanent, with an identifiable organizational structure, non-profit distributing, and serving a public purpose (Anheier, 2001, p.xx); the latter describes them as 'a permanent endowment, not committed to a particular institution or activity, that provides a grantmaking capacity reaching across multiple purposes and into the indefinite future'

(Prewitt, 2006a, p.355). Similar aspects are emphasized by others (e.g. Council on Foundations, 2018; Goldsworth, 2016). Nonetheless, their application creates difficulties. For example, while Anheier refers to 'an asset', Prewitt specifically focuses on an 'endowment' as a distinguishing factor. The increasing interest in spend-out, that is time-limited foundations, challenges Prewitt's idea of 'indefinite future', while Anheier's nonprofit criterion seems both historically and currently problematic (e.g. Macdonald, 1956) and running into difficulties as a result of the growth in foundation-owned companies. Again, Prewitt's (2006a,b) and others' emphasis (e.g. O'Halloran, McGregor-Lowndes, & Simon, 2008) that endowed foundations do not conduct their own direct charitable activities excludes the entire group of operating foundations – those implementing their own project and programmes – including one of Europe's largest foundation, the Bertelsmann Foundation.

To identify different foundation forms, it thus seems appropriate to start off with a broad casting of foundations as grantmaking or operating charities: the former concentrate on the distribution of funds, the latter on running their own programmes to achieve their goals. Within this spectrum, a number of overarching differentiating themes can be identified. These form the basis for the next section.

Identification of foundation classifications

Legal structures and politico-legal settings

A common starting point for foundations' classification in academic literature is the work by Ylvisaker (1987). From an US perspective, he points out that 'by law and label, five significantly different types of foundations' exist: company-sponsored foundations, independent foundations, operating foundations, community foundations and public

foundations. Confusingly, under US legislation, the first three are all classified as 'private foundations', 'stretching a single term past its breaking point', while public foundations are public charities, their broad base of donors enabling them to escape some of the restrictions placed on private/independent foundations since the 1969 Tax Reform Act (ibid., p.361).

Amongst US authors, it has been common to use some version of this distinction (e.g. Fleishman, 2007). Within the UK and wider European contexts, two developments can be identified. Firstly, across academic, policy and practice discourses the original US labels of private and public foundations have seen widespread adoption (see Prele's (2014) work on developments in European foundation law or the UK House of Commons' International Development Committee's (2012) report on 'private foundations'). Such transfer of labels with a specific meaning in one country to another, where they might lack legal relevance or have different connotations, can be a major source of confusion. Secondly, the US categories are sometimes adapted and developed to distinguish between independent foundations, corporate foundations, governmentally-linked or -inspired foundations, and community and other fundraising foundations, each with their own sub-categories (European Foundation Centre, 1995/2003). While these distinctions convey a sense of indicative connotations and underlying ideas, such as private foundations being independent and endowed structures, they have usually no legal relevance or status.

As US foundation labels and their derivatives tend to ignore how foundations achieve their aim(s) and do not consider differences in contexts, authors such Anheier and Daly (2007) have called for more comparative, contextual, understanding of foundations. To this end, they identify four different third sector regime types or operating contexts – social democratic,

corporatist, liberal, and statist – and link these to six visions about the role and aims of foundations:

- *Social democratic model* – within a well-developed welfare state foundations complement or supplement state activities
- *State-controlled model* – foundations are subservient to, and tightly controlled by, the state
- *Corporatist model* – foundations are subservient to the state and form part of the wider welfare system
- *Liberal model* – foundations co-exist in parallel and as a potential alternative to the state
- *Peripheral model* – foundations are insignificant, albeit worthwhile if refraining from challenging the status quo
- *Business model* – foundations are an expression of self-interest and aligned to corporate citizenship (Anheier & Daly, 2007, pp.17-20).

While the political regimes within which foundations are situated and work seem important (also Gouwenberg et al., 2015), such frameworks tend to fall short on fully incorporating the diversity of potential foundation types and characteristics within each of these contexts. Furthermore, they appear inapplicable to contexts outside Europe and North America (Onishi, 2017). Bearing in mind different perspectives on the appropriate role for philanthropy in society (e.g. Healy & Donnelly-Cox, 2016; Reich, Cordelli, & Bernholz, 2016), foundations' approaches and roles thus offer a more nuanced picture than is currently being captured.

Approaches and roles

Although operating foundations are the older form, research and policy emphasis has frequently focused on grantmaking foundations: the former underappreciated, partly due to their proximity to the functions of charities more broadly (Toepler, 1999). However, even amongst grantmakers, a plethora of approaches and perceived roles exists. For example, Leat (1999) demarcates three grantmaking cultures in British foundations, gift-givers, investors and collaborative entrepreneurs, while Scherer (2017) refers to foundations' grantmaking identities as agenda setters, supporters, or community builders. Inherent in both is the differentiation between foundations geared towards making one-off grants, those funding to achieve specific outcomes, and those working collaboratively with grantees and other organizations to pursue their aims.

Distinguishing foundations that focus on 'pure' funding from those interested in 'funding plus', i.e. funding supplemented by in-kind resources and support, is a recurring theme (DP Evaluation, 2012; Unwin, 2004). It is implicit in classifications focusing on foundations' 'theories of change', i.e. how a desired change is to be achieved. Here, 'social justice philanthropy' is a prominent concept (see WINGS, 2018). Although the precise meaning of social justice philanthropy and its differentiation from related ideas is unclear (Leat, 2007), it is rooted in the assumption that change comes from the 'bottom-up', through giving voice to people. Other theory of change labels include 'catalytic philanthropy' to signal foundations' use of 'disruptive innovations and new tools' (Kramer, 2009), 'creative philanthropy' aimed at encouraging debate and experimentation (Anheier & Leat, 2006), 'venture philanthropy', stressing effectiveness and high performance (John, 2006), and 'Total Impact' foundations, those that focus their resources on areas with expected maximum impact (Cabinet Office,

2014). Frequently self-ascribed, the conceptual robustness and practical applicability of such labels is unclear.

Theories of change also feature in the plethora of distinctions touching on foundations' socio-economic and political roles. For example, Orosz (2004) proposes a Four-P Continuum of foundations' grantmaking, ranging from passive, via proactive and prescriptive, to peremptory grantmaking, while Prewitt (2006a) distinguishes between funding emphases: developing and applying knowledge, providing policy analysis, encouraging and driving policy advocacy, assisting social movements and social empowerment, and delivering social services. The latter grouping resonates with the strategic categories of creating and disseminating knowledge, building human capital, public policy advocacy, changing public attitudes, and changing the law, advocated by Fleishman (2007). Similarly, drawing attention to changes in the dominant assumptions and worldviews of foundations, Anheier and Leat (2006) differentiate between charity (alleviating suffering), scientific (discovering root causes), managerialist ('fixing' problems) and creative (being catalysts and innovators for change) funding styles, with foundations' roles including being risk absorbers, bridge builders and institution builders. Even within each of these categories, a diversity of practices can be identified, as illustrated by foundations focusing on policy change: from community mobilization to policy research and litigation (Coffman, 2008). Amongst these distinctions too, a degree of 'typological rivalry', where new classifications are advocated as 'an improvement' over others without clear substantiating evidence (Steinberger, 1980), and an emphasis on consultancy style labels seems prominent.

Mirroring wider questions about who benefits most in, and from, philanthropy (Gordon, Harvey, Shaw, & Maclean, 2016), there has also been a growing interest in critically

examining the extent and nature of foundations' 'philanthropic' ambitions: do these directly or indirectly fulfil public or private goals, collective or individual ones? Examining foundations' operative goals and asking 'who benefits', Oelberger (2016) thus differentiates between Family (private orientation), Philanthropy (public orientation), Legacy (dual), and Minimalist (increasingly obsolete, tax-protected giving) models of foundations. Prominent in relation to the complex label of 'family foundations' (see Moody, Knap, & Corra, 2011), work in this area also points to wider operational and governance issues associated with family involvement and influence in foundations and foundations' lifecycle (Kelin, Ivan, & John, 1990; Lungeanu & Ward, 2012).

Operational and governance characteristics

There are indications that foundations follow an organizational lifecycle. As time progresses, the role of founders and their families tend to become more remote; patrician and expert trustees and professional staff gain influence. This seems accompanied by a shift in focus from compassion and relief to improvement and reform (Dowie, 2002), and growing interest in advocacy and research (WINGS, 2012). Alongside age, differences in board composition, governance structures and industry characteristic are emphasized (e.g. Pharoah et al., 2017). Empirical research indicates that these drive strategies and decisionmaking on the types of philanthropic actions undertaken (Boesso, Cerbioni, Menini, & Parbonetti, 2016), thus linking back to foundations' approach and role.

'Living' or 'dead' founder is a further organizational characteristic, albeit rarely considered. Alongside the top-down influence donors and their families can have (Pharoah, Goddard, & Jenkins, 2015), approaches to their foundations can change over a donor's life. Looking at

one of the biggest donors in early 17th century London, Henry Smith, Jordan (1974) identifies the changing characteristics of the foundations he established: small scale outright capital trusts with relatively broad ideas of what should be done early on, to medium endowments for specific purposes, and, towards the end of his life, establishing an investment vehicle that should inherit the bulk of his fortune. This, The Henry Smith Charity (2016), continues to make £25 million worth of grants per year.

The question as to whether a founder is alive or not also plays an important role regarding the perceived ownership of philanthropic wealth: is it created or inherited. There are indications that those who have created wealth themselves are more likely to give and are focused on achieving impact; those who inherit wealth or run foundations on behalf of an owner can perceive their role as one of stewardship, emphasizing looking after and maintaining resources (Sadeh, Tonin, & Vlassopoulos, 2014).

With donors' reach frequently extending well beyond their graves, the question of how one interprets, re-interprets and articulates founders' original ideas and wishes is a recurring challenge within foundations. Within this context, the envisaged lifespan of the foundation is emphasized. Jenkins and Rogers (2013), exploring spend and investment approaches, suggest three foundation types: legally permanent, intentional preservation, and open-ended foundations. The first concentrate on protecting their original capital, the second on minimizing resources' erosion, while the last are potentially expendable, thereby having slightly more liberty in their spending. A fourth foundation type, absent from this list, is the spend-out foundation, alternatively called spend-down or limited-life foundation. Illustrated by Atlantic Philanthropies, these are formed with, or subsequently choose, a closure date by which all resources will be spent or allocated. Its premise is that greater social value is

created by spending grants sooner rather than later, emphasising the distribution rather than conservation of wealth (Proscio, 2017).

Size and source of income

With research and media attention emphasizing mega-foundations, such as The Bill and Melinda Gates, Rockefeller, or Ford Foundations, perceptions that foundations are 'a large body of money' (Macdonald, 1956, p.3) are widespread. However, as data from the US and the UK highlight, a minority of foundations with extremely large assets is followed by increasingly larger numbers of smaller foundations (European Foundation Centre, 2018b; Foundation Center, 2014). Based on the understanding that wealthier foundations will have different characteristics and behaviours compared to those that are less well-off, distinguishing between foundations in terms of size and source seems key. For example, Ostrower (2004) reports that higher asset levels lead to stronger emphasis on effectiveness and activities beyond grantmaking amongst foundations, while Boris et al. (2008) state that foundation type, size, staffing patterns and operating activities are important drivers in foundations' expenses and compensation patterns. Indeed, the size and source of income are the criteria most generally used to rank foundations by themselves and by others (e.g. Pharoah, Walker, & Goddard, 2017). The sub-categories used link back to some of the aforementioned distinctions: foundations with a permanent and independent endowments, foundations with dependent income streams such as corporate profits or tax revenue, community foundations, lastly, fundraising foundations.

Industry and sectors

The public, private or third sector field or 'industry' in which an organization is operating is usually portrayed as an important defining characteristic. When looking at taxonomies of philanthropic activities, such as the Foundation Center's (2012) Philanthropy Classification System (PCS), it can be seen that foundations' fields of activities are broad. They range from arts and culture, to community and economic development, education, the environment, as well as human rights, religion and science. While within foundations' umbrella bodies and associations a self-clustering of foundations by such 'fields' does take place (see European Foundation Centre, 1995/2003; WINGS, 2017) and some studies focus on foundations in a specific area (e.g. Gouwenberg et al., 2015), industry-specific categorizations seem to be generally considered as subordinate to grantmaking or operating activities.

Industry does, however, appear relevant in a different guise, in relation to corporate foundations. Cases of overt disagreement between corporates and 'their' invariably named foundations, such as in the case of the UK's Lloyds TSB Foundation for Scotland (Ricketts, 2010), appear rare. However, a degree of differentiation might be made between those corporate-named foundations which remain broadly aligned with their parent industry, such as the Shell Foundation in relation to Royal Dutch Shell, and those where either time or intent ensure that the foundation and its parent industry or firm are unaligned in every respect, prominently illustrated by Germany's Volkswagen Foundation being no longer aligned with the global automotive industry.

Alongside private sector relationships, foundations with public sector or government links is a further identifiable category. Such 'government inspired foundations' are a growth area in many countries. Examples from the UK include the National Endowment for Science,

Technology and the Arts (NESTA), set up through a £250m endowment from the UK National Lottery. Elsewhere, governments have created independent or semi-independent foundation-like forms for various purposes in which government does not want to be, or does not want to be seen to be, directly involved (Anheier & Leat, 2006; Ming & Yushan, 2010).

Geographic origin and reach

Location is a recurring theme in foundation rhetoric. On the one hand, foundations are clustered by their place of origin (Spero, 2010); on the other, distinctions are commonly made between local, regional, national and international foundations. Geographic span might indeed be assumed to affect a foundation's overhead costs, staffing and other factors. A case in point is Helly's (2013) exploration of key variables for a potential typology of philanthropic initiatives and organizations in Africa. While Helly (2013, p.8) does not clearly distinguish between institutional, i.e. foundation, and individual, i.e. personal, philanthropy, these variables are perceived as offering 'three archetypical forms of African philanthropy': foreign philanthropists operating in Africa, Africa-born philanthropy modelled on Western organizations, and 'numerous African redistribution practices'. Alongside this sits an explicit recognition that each of these broad archetypes may be recognized by their styles and approaches (also Boris et al., 2008).

What difference geographical span really makes to a foundation's characteristics and behaviours warrants further examination. It appears that geographical span and size are regularly run together such that, erroneously, a 'local' foundation is assumed to be a small foundation and a 'national' foundation large. Furthermore, some foundations give only overseas, or only locally, while others combine national, international and local giving in

different, and sometimes varying, proportions. Even within the community foundations' grouping, necessarily linked to localities, giving frames are cast differently, some markedly, as in the case of Silicon Valley Community Foundation's donors regarding the world as their community.

How do foundations classify themselves?

As the webpages of foundation associations, such as the Belgian Foundation Network, the East Africa Association of Grantmakers, or the Philippines' Association of Foundations highlight, such bodies often do not explicitly define or distinguish between different foundation types. However, there are a number of exceptions: from the Council on Foundations' (2018) outline of five broad foundation categories, to a distinction between 16 foundation types by Swiss Foundations (2016). Within such lists, legal forms, where applicable, and other self-ascribed 'types' are frequently mixed together.

An examination of foundation membership networks listed on the Worldwide Initiatives for Grantmaker Support (WINGS, 2018) webpages also highlights that foundations' own thematic clusters mirror those above: foundations' own locations, in the cases of *London Funders* or the *North Carolina Network of Grantmakers*; foundations working in specific fields, illustrated by *EGA – Environmental Grantmakers Association* and *IHRFG – International Human Rights Funders Group*; foundations with specific styles and approaches, exemplified by the funders' consortium on social change philanthropy, *Grantmakers without Borders*; foundations focusing on specific places, such as *AGAG – Africa Grantmakers Affinity Group*; and membership groups for specific foundations forms, such as the *Global Fund for Community Foundations* or the *League of Corporate Foundations*.

Differentiating and integrating ideas: towards an integrative theory of foundations?

Our preceding discussion demonstrates the plethora of ways for distinguishing between foundations in academia, policy and practice. Combined with the recognition that the diverse expressions of institutional philanthropy need to be mapped more appropriately (European Foundation Centre, 2017), it is important to examine how the various dimensions, categories and ideas from these sources can be mapped and differentiated. The resulting thematic map is provided in Diagram 1.

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Diagram 1

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As illustrated, three broad clusters can be identified. These relate to context, organizational characteristics and strategy. Within context, the themes of legal and socio-political settings and foundations' links and origins can be discerned. In relation to strategy, questions of foundations' style, approach, span and beneficiaries emerge. Finally, organizational characteristics relate to issues of lifespan, governance structure, age, resources, and size.

When examining the categories within the Diagram – on their own, collectively, and how they relate to each other – and assessing them against Eppler et al.'s (2011) quality criteria for typologies, the areas' conceptual infancy becomes apparent. To be rigorous, explicit classification principles need to exist, clusters need to be unique, the scope needs to be specified, categories' membership needs to be clearly defined, and clear and explicit category

boundaries need to be provided; to be relevant, classification systems need to offer simplicity, clarity, usefulness, typicality, and unique and unambiguous labels (Eppler et al., 2011).

Such criteria appear to be only partly met; distinctions remain relatively crude, emphasize description and their conceptual rooting or integration is not always clear. For example, though distinguishing foundations' legal forms is a prominent idea from the literature focusing on the US, this approach is problematic: in the US 'a specific legal form for foundations does not, and never did, exist' (Toepler, 2016, p.25). Foundations are a creation of US tax law rather than an organizational form, the latter taking the form of either a trust or a corporation (Toepler, 2016). Similarly, the socio-political role(s) of foundations within different settings are difficult to clarify in relation to both rigour and relevance. As such, while differentiation does not currently provide a framework for clear distinctions between different foundations, what these themes do provide is a stepping stone towards a more integrated theory of the foundation.

Applying Eppler et al.'s (2011) aforementioned criteria and looking for those aspects that 'collectively define a meaningful and coherent slice of organizational reality' (Miller, 1981, p.8) across the range of ideas in Diagram 1, an integrative framework of potential foundation type categories can be developed. This is outlined in Box 1. Distinguishing between foundations' contextual, organizational and strategic aspects, 13 relevant categories that warrant inclusion in an integrative theory are identified: three contextual, five organizational, and five strategic ones, each with its own sub-set of distinguishing factors. Arranging these vertically from the broad to the increasingly specific, and arranging the options within the different subdivisions horizontally in a spectral way (i.e. from the simple to the complex; young to the old; etc.), the resulting framework is provided in Box 2.

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Box 1

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Box 2

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The framework uses the three areas of context, organizational characteristics and strategy as key headings, both emerging from the themes in the literature and advocated in the organizational studies literature as essential aspects in developing a theory of the organization (Drucker, 1994). Here, they serve to demonstrate foundations' pan-domain situation – across markets, states and nonprofits – rather than just 'nonprofitness'. Furthermore, they are also themes drawn on in considerations of developing a theory of the foundation (e.g. Rockefeller Philanthropy Advisors & Marshall Institute, 2017).

Breaking with widespread practice and traditions, legal and socio-political distinctions are not included in the framework. While interesting to consider, neither of these seem to offer much conceptual utility since, as previously highlighted, legal and socio-political distinctions are often more fluid than some rhetoric implies. Further, the criteria that these distinctions address can be covered by, and incorporated within, the framework's other categories. For example, corporate foundations can be distinguished from other foundations as part of the contextual classifications, while endowed or fundraising foundations are separated as part of categorizing organizational characteristics. Furthermore, nuancing between corporate

foundations that are still linked to 'their' corporate, such as the Shell Foundation, and those that are not, like the Volkswagen one, are also accounted for through pointing to the organizational roots and links. The reason for discarding foundations' socio-political roles is their falling short on most of the criteria for rigour: the roles are ambiguous, imprecise and fulfil neither the criterion of uniqueness nor of specificity. Also, the roles' underlying ideas, such as approach and beneficiaries, and the associated perspective(s) on foundations' socio-political role(s) are picked up in the framework's 'strategic' categories.

Turning to the three groupings of contextual, organizational and strategic categories in more detail, the contextual group includes the three categories of foundations' geographic location, organizational roots and foundations' links to their roots. Including geographic location appears essential to an integrative theory of foundations. It helps to avoid unreflective transfer of ideas and practices from one context to another. Within this category, we distinguish broadly between North American foundations, within and outside the US, South American ones, as well as European, African, Asian and Australian foundations. The rationale for distinguishing between US and other North American foundations is that due to the long and strong social, economic, political and historical roles of foundations in the US, as well as their respective size and wealth, this was deemed a special case that warranted individual inclusion. Due to space restrictions for the paper, only the overarching geographic locations are given but for further conceptual differentiation, sub-categorization for specific countries within each cluster can be undertaken.

As discussed in the paper's review part, foundations' roots and links are an important aspect for differentiating between foundations, both in academic and practice discourse. Covering the diversity of possible characteristics, the framework thus includes, independent roots, i.e.

individuals or families, as well as organizational links to any of the sectors, and combinations thereof, as sub-categories. The question as to whether individual, family or organizational founders or donors are alive and involved with the foundation, or neither of the two, is covered in the category of 'Links to organizational roots'. The latter picks up the perceived differences arising from donor control in foundations and allows for further nuancing of organizational stages as the foundation ages.

In relation to foundations' organizational characteristics, the grouping includes five categories that mirror the organizational characteristics highlighted in the literature. Nature of resources covers the whole organizational spectrum from fully endowed to fundraising. This acknowledges Toepler's (1999) argument that, as we move towards fundraising, a blurring between foundations and other charities sets in. It also picks up the distinction of resources put forward by foundations' associations such as by the European Foundation Centre (2017). For the size of resources, i.e. the amount of resources available to the foundation, we distinguish between mega foundations, large, medium and small ones. This is based on Pharoah er al.'s (2017) and others' argument about the wide spectrum of foundations' wealth: from the very rich to the less-resourced. Picking up other themes from the literature, foundations' lifespan is subdivided into those foundations whose trust or endowment is legally permanent and thus difficult to change, those that are temporary and those in-between, where neither permanence nor envisaged organizational demise are necessarily required. For life-stages, a distinction between new, emergent, established and mature foundations is offered. Finally, the distinction between micro, small, medium and large foundations draws on differentiations by the United Nations' International Labour Organization (2018) and refers to organizational characteristics, such as a foundation's staff numbers, whether it has a single office or multiple offices, etc.

In the final grouping, strategic characteristics, a foundation's approach, casting, theme, beneficiaries and criteria are put forward. The first simply distinguishes between foundations that are grantmaking or operating, or a combination of the two, i.e. Grantmaking + and Operating +. In case of the Grantmaking +, emphasis is on grantmaking but some operating activities or a focus on 'engaged philanthropy' might take place (see Institute for Voluntary Action Research, 2011; Rank Foundation, 2017); Operating + refers to the opposite case, such as the Bertelsmann Foundation, where despite an emphasis on being an operating foundation some grantmaking and quasi-grantmaking occurs. As foundations' explicit activities can increasingly go beyond operating and grantmaking, such as acting as 'philanthropic banks' (e.g. Salamon & Burckhart, 2014), the category 'other' is also included.

Geography touches upon the geographic focus and spread of foundation activities – is the focus on a single location or on a multiplicity of places, from the local to the global – while the theme refers to the 'industry' distinction: does a foundation just give in a single area, such as health, or does it cover multiple fields? Again, further specificity can be introduced by incorporating sub-categories such as those offered by the previously referred to Philanthropic Classification System or the recent Institutional Philanthropy Spectrum proposed by the European Foundation Centre (2017). Beneficiaries and criteria recast the issues surrounding foundations' roles and style. They address who is the focus of a foundations' activities: is it individuals, organizations, the public more generally or a mix, and is the foundation fixed or more flexible in its approach.

Reflections and future directions

We recognise the limitations of this work. All literature-based studies are 'set in time' and must date. The continued growth in particular literature's interest in foundations (e.g. globalisation studies, see Stone & Moloney, forthcoming) may, for example, shift differentiation towards more evident hierarchies of difference. Similarly, even though a wealth of studies concentrates on single or narrow sets of foundations, our use of thematic analysis, relying on identifying patterns ('themes') in chosen materials and interpreting their meaning and importance, draws attention to the importance of themes not being simply generated by limited examples. Parsimony is a noted virtue in typology development; it cannot be claimed for the framework we propose. However, as Whetten (1989, p.490) has argued, authors mapping a conceptual landscape 'should err in favor of including too many factors, recognising that over time their ideas will be refined…[though] this should not be interpreted as license to throw in the kitchen sink'.

By identifying, outlining, examining and bringing together the diverse set of ways in which foundations have been differentiated, our proposed framework in Box 2 provides an initial integrative framework of philanthropic foundation types. When proceeding from top to bottom, and mapping individual foundations against the categories within the three groupings of contextual, organizational and strategic characteristic, the framework enables a clearer distinction between different types of foundations. This addresses the need for more nuanced approaches to, discriminate understanding of, and more appropriate differentiation between foundations outlined at the beginning of the paper; it helps to move beyond the challenge that foundation research and discourse tends to compare apples and pears (Warne, 2007). The classifications provided by the framework offer the potential for greater clarity in future

research, and for retrospective comparing of previous work, on foundations. Aimed at supporting midrange theorising about the forces at work in specified foundation categories 'without resorting to "grand" style theories that purport relevance to all organisations' (Rich, 1992, p.798), the framework is a stepping stone for subsequent conceptual and empirical development. For example: how do foundations' organizational roots relate to their approach, themes or beneficiaries, or how do different combinations of organizational and strategic categories correspond to different contexts?

So far, there are some questions that the framework does not yet specify and that need wider exploration in the field: What are the criteria for being a large rather than a medium, small or even micro one? At which point does a foundation move from one stage in its life to another, from being new, to emergent, established and mature? To this end, interdisciplinary work promises to be useful. For example, insights from third sector studies or sociology around High Net Worth Individuals or wealth more generally could assist with inclusion criteria as to what constitutes foundations with 'mega' or 'small' resource bases. Similarly, work around enterprise sizes from within management studies might offer useful guidance on how to differentiate between large and small foundation characteristics. However, building on Collier et al.'s (2012) argument that typologies' function is to 'encourage scholars to be both more rigorous and more creative in working with concepts', what the framework does do, is to explicitly address the criteria of rigour and relevance provided in the literature on classification and typologizing, and use these to offer an initial outline of foundation type categories that build on insights from research, practice and policy work on foundations.

To conclude, we point to Langton's (1987, pp.136-137) seminal 'developing nonprofit theory' paper and the argument that 'the call to theorising is both normatively based (we

think something is or may be important or good) and objectively more neutral (we want challenge, or elaboration)'. His subsequent point for scrutiny and appreciation of 'a theory's balance of subjective and objective character' (Langton, 1987, p.137) supports the need for further work in progressing an integrated theory of foundations as a unique organizational form and important player in the changing nexus between states, citizens and sectors. Thus, what is now required for the framework is to see wider scholarly and practice application, examination, testing and development.

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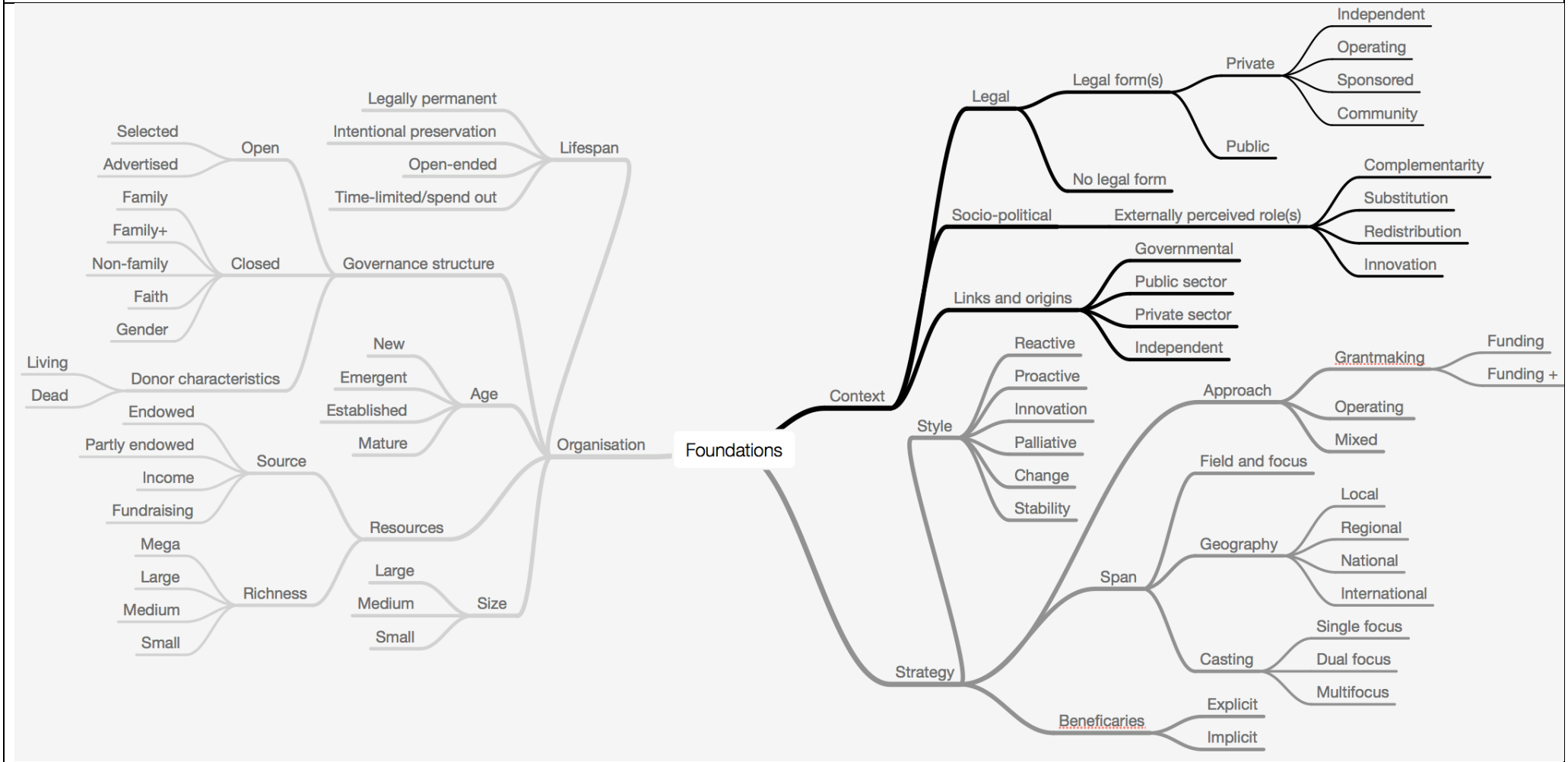
Diagram 1: Prominent themes used to differentiate between foundations in the literature



Box 1: Moving from themes to categories					
	Categories	**Exclusion/ Inclusion**	**Rationale and modification(s)**	**Revised category/ies and subdivisions**	
Context	Legal	Exclusion	Labels are (i) potentially misleading (as in US tax law being misperceived as organizational form); (ii) superfluous as differentiating characteristics such as endowed/fundraising/corporate are covered by other categories. Bearing in mind, and acknowledging, the perceived importance of contextual aspects in comparative research, the category 'geographic location' is proposed.	Geographic location	North America (US) North America (other) South America Europe Africa Asia Australia
	Socio-political	Exclusion	Distinctions (i) fall short on criteria for rigour, (ii) their relevance outside European/North American contexts is unclear, (iii) key underlying ideas are already covered within other categories (e.g. approach, beneficiaries).		
	Links and origins	Inclusion	Can meet criteria for rigour and relevance. While organizational origins are fixed, links thereto develop and change. Thus, a distinction between the two is made.	Organizational roots	Governmental Public Sector Body Corporate Third Sector Body Independent (i.e. individual donor or family) Hybrid
				Organizational links	Active (engaged) Active (tangential) Inactive

Organization	Lifespan	Inclusion	Can meet criteria for rigour and relevance. Combined to account for three overarching possibilities: defined preservation, specified closure point, undetermined.	Anticipated lifespan	Preservation Open Limited
	Governance structure	Exclusion	Unnecessary – issues such as whether an individual or organizational 'donor' is still alive and/or involved/linked to the foundation, staff numbers etc. are covered by other categories (e.g. organizational roots; link to organizational roots; organizational size).	N/A – aspects picked up by other categories	
	Age	Inclusion	Can meet criteria for rigour and relevance. Cast to cover new, early (emergent), medium (established) and older (mature) life-stages.	Life-stage	New Emergent Established Mature
	Resources	Inclusion	Can meet criteria for rigour and relevance. Bearing in mind notions of 'wealth', this is cast to acknowledge the 'long tail' of philanthropy from small to the extreme wealth of resources, alongside the type and source of resource(s) available.	Nature of resources	Fully endowed Endowed plus allocation and/or fundraising Allocation Fundraising
				Size of resources	Mega Large Medium Small
	Size	Inclusion	Can meet criteria for rigour and relevance. Cast to acknowledge micro, small, medium and large organizational forms.	Organizational size	Large Medium

					Small Micro	
Strategy	Style	Exclusion	Distinctions fall short on criteria for rigour and relevance. Robustness and practical applicability of labels is unclear.	N/A		
	Approach	Inclusion	Can meet criteria for rigour and relevance. Cast to bear in mind pure grantmaking and operating forms, grantmaking and operating forms with other support (e.g. Funders+ models), as well as the hybrid option of being simultaneously a grantmaking and operating foundation. Recognising a move beyond traditional foundationapproaches (e.g. philanthrocapitalism), the category 'other' has been added.	Approach	Grantmaking (pure) Grantmaking (+) Mixed Operating (+) Operating (pure) Other	
	Span	Inclusion	Can potentially meet criteria for rigour and relevance. Meaningful differentiations can be drawn in relation to the three aspects of foundations' geographic span, whether a single or multiple issue(s) is/are addressed, and whether criteria for fulfilling organizational aims are fixed or flexible.	Geography	Single location	Local Regional National International Transnational Global
					Multiple locations	
				Theme(s)	Single Multiple	
				Criteria	Fixed Flexible	

	Beneficiaries	Inclusion	Can potentially meet criteria for rigour and relevance in relation to explicitly named beneficiary/ies. Implicit beneficiaries (e.g. ‘social capital’) appear to fall short on rigour and are thus excluded.	Declared Beneficiaries	Individuals Organizations Public Mixed

Box 2: Potential foundation type categories

Contextual	**Geographic location**	North America (US)	North America (other)	South America	Europe	Africa	Asia	Australia
	Organizational root	Governmental	Public Sector Body	Corporate	Third Sector Body	Independent	Hybrid	
	Link to organizational root	Active (engaged)		Active (tangential)		Inactive		
Organizational	**Nature of resources**	Fully endowed		Endowed + Allocation / Fundraising		Allocation		Fundraising
	Size of resources	Mega		Large		Medium		Small
	Anticipated lifespan	Preservation		Open		Limited		
	Life stage	Mature		Established		Emergent		New
	Organizational size	Large		Medium		Small		Micro
Strategic	**Approach**	Grantmaking Pure		Mixed: Grantmaking + / Operating +		Operating Pure		Other
	Geography	Single location				Multiple locations		
		Local	Regional	National	International	Transnational	Global	
	Theme	Single theme				Multiple themes		
	Beneficiaries	Individuals		Organizations		Public		Mixed
	Criteria	Fixed				Flexible		