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Publicness and the Identity of Public Foundations

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Sector

Introduction

Responsibility to the public is often understood through the limited frame of transparency, highlighting the idea of "the public view." In this context, accountability is considered to be visibility regarding a foundation's operations and processes. The research discussed in this article questions in what ways Australia's public ancillary funds (PubAFs) understand their identity as public foundations, and examines how perceptions of publicness inform and influence the practice, conduct, and identity of grantmaking foundations. PubAFs, a diverse group of foundations with little homogeneity in their operating models, include community and corporate foundations, fundraising foundations for single organizations such as hospitals or schools, and those established by wealth advisory firms. PubAFs must encourage public donations and may offer subfunds or donor-advised funds to larger donors.

At a time when private wealth and philanthropy are facing increased public accountability expectations, investigating the nature of foundations' publicness is a continuing concern (Phillips, 2018). This study provides empirical evidence from interviews with foundation managers and trustees regarding the ways public foundations perceive publicness. Philanthropic debates and discourses are often informed by tropes rather than by data; further, most philanthropic studies are undertaken in a U.S. context and findings may not be generalizable to countries such as Australia. Accordingly, this Australian study examines perceptions of publicness, or ways of understanding and interpreting publicness in public foundations, given that perceptions influence behavior and actions. Among its key findings:

Key Points

- This article investigates understandings of publicness in the context of public foundations in Australia by examining how perceptions of publicness inform and influence the practice and conduct of those grantmaking foundations.
- As part of a broader study on perceptions of accountability and identity in Australian foundations, the article provides empirical evidence from interviews with managers and trustees from a diverse group of public foundations suggesting that understandings and applications of two dimensions of publicness were significant: donations, or public money; and grantmaking, or public benefit. Further elements of publicness were expressed around foundations' visibility and the transparency of their operations.
- In sharing learnings from foundation representatives and discussing perceptions and dimensions of publicness in public foundations from an internal perspective, this article also provides valuable insights for external stakeholders, including donors, beneficiaries, and regulators.

While foundations may perceive accountability to the general public, taxpayers, or the nation as a whole, the "publics" to which they are accountable in practice are more tightly defined.

In the philanthropic sector, partially public assets under private control are applied for public benefit purposes (Anheier & Leat, 2013). PubAFs' public nature raises further questions around the meaning of public or publics as stakeholders. Accountability to "the public" may not necessarily mean accountability to the population or to taxpayers, but instead may be interpreted as accountability to a community of geography or interest, or to a defined group that nevertheless has an open membership (e.g., donors to the PubAF).

While this article is concerned with public foundations, there are differences in the ways private and public foundations are viewed — not only regarding their titles, but other characteristics related to publicness. Jung and Harrow (2016) describe foundations as individualistic organizations operating within collective contexts. However, given that philanthropic foundations exist to promote public good and in most countries enjoy tax advantages for doing so, the question arises as to whether foundations' knowledge should be public knowledge and a public resource along with a foundation's financial assets. The knowledge held by foundations includes both knowledge about the areas of interest and/or communities it funds, and of its own priorities, governance, funders, and decision-making processes. Knowledge is understood to be a critical part of leadership (Phillips, Bird, Carlton, & Rose, 2016). However, other knowledges held by foundations include knowledge of other funders, connections to policymakers and leaders in other contexts (government and business), and knowledge of research and international best practice. Thus, there is a distinction between a public resource and a resource for public good.

Background and Context

Australia has a cultural and historical emphasis on anonymity and privacy around giving. However, the philanthropic sector's public profile is increasing as attitudes among several prominent philanthropists and foundations change in favor of public disclosure, and with the democratization of structured giving through subfunds[1] and giving circles. While institutional and isomorphic forces support the growth of public transparency and accountability, philanthropic foundation research is limited, partly due to the lack of collection and/or provision of publicly available data by regulatory bodies, principally the Australian Taxation Office (ATO) and the Australian Charities and Not-for-profits Commission (ACNC) (McGregor-Lowndes & Williamson, 2018). No data are made publicly available through tax filings, although details such as a PubAF's expenses, assets, and total amount granted are publicly available through the ACNC.

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Ancillary funds are trusts established by deed for the purpose of making grants for public benefit in Australia. There are two types — private ancillary funds (PAFs) and PubAFs — and both are regulated by legislated Australian Treasury guidelines as well as by the ACNC; they may not operate programs or deliver services, but instead must distribute a minimum percentage[2] of their net assets each year through grants to nonprofits

[1] Similar to donor-advised funds (DAFs) in the U.S., subfunds are accounts within a PubAF where donors may propose eligible recipients for grants. The trustees remain free to reject such recommendations.

[2] Those minimums are 5 percent for PAFs and 4 percent for PubAFs.

Commonly known PubAF categories include corporate foundations; community foundations; and "flow-through," or fundraising, foundations for individual charities, such as hospitals or schools. PubAFs thus offer an interesting and underresearched context in which to investigate implications of the publicness of public grantmaking foundations.

and charities approved by the ATO (Ward, 2016). They benefit from significant tax exemptions and concessions, and play an important role in providing untied[3] funds to Australia's nonprofit sector.

Somewhat akin to public charities in the U.S., PubAFs are a heterogeneous and dispersed group with little resemblance among them in their missions and operating models. PubAFs are often established with a small initial donation, and many remain small, with 79% having annual revenue of less than $50,000[4] (Williamson, 2019). They must raise funds from the public and receive gifts from a wide donor group (Ward, 2016), and consequently have large and diverse stakeholder groups. Commonly known PubAF categories include corporate foundations; community foundations; and "flow-through," or fundraising, foundations for individual charities, such as hospitals or schools. PubAFs thus offer an interesting and underresearched context in which to investigate implications of the publicness of public grantmaking foundations.

Literature Review

Definitions of terms are particularly important in reporting research across different countries and cultures. In this article,

- A public foundation is understood to mean a nonprofit organization that receives tax exemptions and concessions, receives financial support from a broad segment of the general public, and has a primary focus on grantmaking (Council of Michigan Foundations, 2008).
- The term "publicness" refers to the quality or nature of concerning or affecting, or of being owned by, maintained for, or used by, the community or the people (Perry & Rainey, 1988). There are different definitions of publicness in different academic fields, all of which add nuance and insight to understandings (Bozeman, 2009).
- The identity of an organization encompasses what is central, enduring, and distinctive about that organization (Albert & Whetten, 1985).

The concept of public benefit is fundamental to studies of philanthropy, and publicness is central to understandings of why charitable foundations exist. Anheier and Leat (2013) note that the definition of a foundation as existing for public good brings public accountability to foundations, while the tax and legal privileges and concessions enjoyed by foundations offer a strong argument for viewing them as public entities with public accountabilities. These arguments reference potential tax revenues lost through charitable deductions, and the democratic accountability of any individual, organization, or agency that influences the provision of public goods.

[3] Untied funding refers to grants not for a specific project or program and that instead can be allocated by the beneficiary organization as it sees fit.

[4] Equivalent to about $33,600 in U.S. currency.

Common forms of publicness are transparency and accountability, evidenced by increasing discourses around transparency, particularly in the grey literature. It has become almost axiomatic within the philanthropic sector that increased transparency is good and that transparency is the only form of accountability that matters to the public. Ways in which PubAFs enact transparency include publishing annual reports, disclosing operational and fundraising costs as part of expenses, and identifying responsible persons or trustees on the ACNC register. Other forms or mechanisms of transparency include disclosing policies and decision-making criteria against which PubAFs are answerable, and reporting to donors on investments and the social and environmental impact of those investments.

However, critical perspectives have recently offered a more nuanced analysis of the impact of transparency on organizations (Reid, 2018; Roberts, 2017). While not all specific to a philanthropic context, such critiques note both negative consequences and blurred boundaries of transparency, where we cannot reveal what is unknown or invisible to us, and the impositions (both moral and practical) of accountability demands.

Roberts' (2017) work explores the harm done at both an individual (employee) and organizational level when transparency is the sole or dominant management tool. Transparency can thus be considered to give power to the external over the internal (Roberts, 2017). Extending this critique to an institutional or societal level, negative impacts of total transparency include short-termism, uniformity, surveillance, and control (Han, 2015). This "dark side" of transparency involves homogenization, collapse of trust, distraction, and anxiety resulting from constant monitoring. Han (2015)consequently condemns transparency as a false and pernicious contemporary mythology.

Discussing roles of foundations in a democracy, Barkan (2013) posits that not only do foundations have no broad accountability to the public and the community in which they exist, but additionally they have no direct accountability to those immediately affected (either positively or adversely) by their programs. Hammack (1995) further notes that historically, those groups in society that foundations often work to serve (e.g., women, children, and ethnic minority groups) are those with the least possibility of engaging in accountability relationships. While there are both internal and external mechanisms for creating beneficiary influence and involvement in grantmaking, such as committees, surveys, and third-party-hosted reviews, there is little detail available on the extent to which these mechanisms are used in practice.

The countervailing view is that philanthropic foundations play an important role in challenging the democratic majority, allowing for a diversity of voices, social values, and purposes that strengthen civil society. Further, foundations' risk-taking in the face of public opinion and conventional or majority wisdom is an important and undervalued quality.

The countervailing view is that philanthropic foundations play an important role in challenging the democratic majority, allowing for a diversity of voices, social values, and purposes that strengthen civil society (Whitman, 2008). Further, foundations' risk-taking in the face of public opinion and conventional or majority wisdom is an important and undervalued quality (Anheier & Leat, 2013). This view acknowledges that what constitutes "public good" changes over time, and that "different visions of public accountability reflect different histories, different experiences, and different concerns" (Dowdle, 2017, p. 198).

Previous perspectives on publicness and transparency published in *The Foundation Review* illustrate differences in units of analysis and theoretical framing in the literature. Articles focus on social innovation (Abramson, Soskis, & Toepler, 2014), accountability (Rey-Garcia, Martin-Cavanna, & Alvarez-Gonzalez, 2012), stakeholder theory (Reid, 2018), and reporting and evaluation (Colby, Fishman, & Pickell, 2011).

Fernandez and Hager (2014) note publicness (and also privateness) in philanthropic foundations can be conceptualized in four ways: regulatory, political, economic, and social. Legal and regulatory publicness, they argue, holds that public organizations are funded by public resources (for foundations, through foregone taxes), and their objective is to serve the citizenry. Political publicness holds that public interests are focused on the public as a whole, and are informed by public discussion and debate. Implicit in concepts of public value, purpose, or "public good" is the idea that processes and outcomes serve the community or collective, rather than cater to specific individuals or particular groups. Publicness here depends on the extent to which a broad, diverse group benefits, and foundations may deliberately target inclusion as a funding principle.

Economic publicness, according to Fernandez and Hager, is focused on public institutions supporting the distribution of benefits to the broader citizenry, or collective. Foundations providing a wider distribution of benefits have a more public orientation, such as community foundations that purposefully seek out a diversity of donors and issues to address needs within a community. Social publicness, in contrast, holds that the public may be characterized as a realm where others are impacted beyond those directly involved, and the community will experience consequences of a decision, beneficial or otherwise. Democratic publicness suggests individuals should be consulted and considered when they stand to be affected, and decisions should be made in the open in terms of visibility, access, and feedback. For foundations, this relates to the impact of their work on the general public, and listening to feedback from all stakeholders.

An organization's identity and how it perceives itself also have important publicness implications. Identity influences how organizations relate to stakeholders and generate social value, explicitly connecting organizational values with actions (Whitman, 2008). Foundations draw on their internal value system to make strategic and operational decisions.

Organizational identity theory examines what is central, enduring, and distinctive about an organization (Albert & Whetten, 1985). In the PubAF context:

- *Central* may be considered as the public-benefit purpose expressed through mission, and the requirement to raise funds from the general public;
- *Enduring* may be viewed as sustainability linked with public donations; and
- *Distinctive* may be assessed in terms of an organization's need to differentiate itself from other public charities for fundraising purposes.

It is helpful to briefly note differences between the concepts of organizational identity and organizational image (Hatch & Schultz, 1997). Organizational identity is internally created and held; organizational image is both internally and externally created but externally held (Scott & Lane, 2000). A crucial characteristic of image is its dependency on visibility, as image is a consequence of what others think. The desire for social approval implies that people and organizations will act more prosocially in the public sphere than in private settings. Thus, the publicness of public foundations incentivizes their good conduct.

Beyond the philanthropic literature, publicness is also defined and theorized in a public relations context. Hallahan (2000) proposes a model with five categories of publics based on their degree of knowledge of and involvement with an organization (i.e., an "inactive public" or an "active public.") These nuanced conceptions reflect perceptions of publicness explored in the findings and the "targeted publics" reported: "People do not always distinguish between the public and a public, although in some contexts this difference can matter a great deal" (Warner, 2002, pp. 49, emphasis added). PubAFs' donor and beneficiary groups are an example of "a public" that is strategically important to the foundation.

Two alternate theoretical lenses through which publicness may be viewed are contingency theory and institutional theory, both examined by Antonsen and Jørgensen (1997) in the context of public organizations. Contingency or dependency "increases the organization's sensitivity to the environment and its ability to adapt to it" (Hafsi & Thomas, 2005, p. 343). New or neoinstitutionalism reflects this focus on survival and legitimacy through an emphasis on environments, specifically the isomorphism that leads to similarities in behavior of organizations within an institutional context — here, philanthropic foundations.

Thus, the literature identifies key aspects of publicness from an external perspective as transparency and visibility, public beneficial ownership, public benefit, knowledge, and engagement. However, the perspectives of internal stakeholders on a foundation's publicness are less clear. Accordingly, the following sections detail the methods and the findings investigating publicness and identity from the perspectives of PubAF managers and trustees.

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Methods

A qualitative methodology was chosen for this exploratory study, focusing on obtaining rich and in-depth insights. The sampling frame was the population of 1,450 PubAFs at the time of data collection (late 2017 to early 2018). Analysis based on publicly available data (Annual Information Statements submitted to the ACNC, and PubAF websites) identified seven categories of PubAFs. Purposive sampling was used to target a range of categories (e.g., corporate, community, and wealth advisor foundations) and sizes.[5] Representatives from the seven PubAF categories across five Australian states (Queensland, Victoria, South Australia, New South Wales, and Western Australia) took part.

To recruit the 28 participating PubAFs, 116 organizations were contacted, giving an acceptance rate of 24%. (See Table 1.) Participants were accessed through email invitation using publicly available contact details. Involvement was voluntary, with all participants remaining anonymous. Interestingly, recruitment rates were lower than expected based on a previous study of private foundations. The initial assumption was public foundations would be more open to participating in research. In fact, they were more cautious, with several stating they lacked the knowledge or experience to contribute or needed board approval.[6]

In-depth, semistructured interviews were conducted in person and by telephone.

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[5] The ACNC's charity categorization, based on annual revenue, was adopted: "Small" equalled revenue less than $250,000 (Australian); "medium" equalled revenue of $250,000 to $1 million; and "large" equalled revenue greater than $1 million.

[6] Other reasons cited included not being the best person within the organization to speak with (but with no offer to refer onwards), no time available, current or imminent organizational restructure, new to the role, and inactive organization.

TABLE 1 Participating PubAFs by Category and Size (n = 28)

Category/Size	Small	Medium	Large	Totals
Independent public foundations	2	1	4	7
Single organization fundraising foundations	2	3	1	6
Issue or identity-based foundations	1	1	1	3
Corporate foundations	2	—	1	3
Independent public foundations (religious)	1	—	2	3
Community foundations	2	1	—	3
Wealth advisor foundations	—	1	2	3
Totals	**10**	**7**	**11**	**28**

Semistructured interviews are appropriate for exploratory qualitative research because additional questions can be included as successive interviews are conducted to probe emergent themes. Questions about publicness posed to participants included, "Your organization is called a 'public ancillary fund.' What does 'public' in this context mean to you?" The average interview duration was 63 minutes (range: 45 to 95 minutes). Audio recordings were transcribed using Trint,[7] and thematic coding was undertaken using NVivo software. Data were analyzed using both theory-driven codes and open coding in an iterative process, categorizing phenomena by theme and searching for patterns. The differing internal understandings and applications of publicness were a strong emergent theme, capturing aspects or features of publicness relating to PubAFs' perceptions of identity.

Findings

The most common understanding of publicness within PubAFs was the quality of being available to ordinary people and the general community. This was perceived as providing accessibility and public benefit. One respondent from a wealth advisor foundation described publicness in terms of a PubAF's two main activities, fundraising, and grantmaking:

> There's two aspects. The main aspect is that it's open to anybody who would like to make a donation, so it's publicly and broadly available [and] open to all comers. ... The word public connotes the fact that ... there's a charitable intent that it is positive for the community. So there is a broader Australian public or a global public that benefits from the operation of the PubAF.

This distinction between publicness in terms of contributions, and publicness in terms of benefit was expressed throughout the interviews.

Publicness as Donations and Contributions

Publicness in terms of donations and contributions was understood by several foundations with reference to donor numbers: "We're a public ancillary fund," responded a participant from an independent public foundation; "we have thousands of contributors and therefore we should be accountable and transparent." A respondent from another wealth advisory foundations said "public is accessibility to more people."

Equity of access was another element of publicness in terms of accepting contributions. As another representative from an independent public foundation observed, "really importantly, though ... obviously, anybody can donate to the foundation. We don't restrict that. … We are truly public in that sense."

[7] Trint is an online, artificial intelligence voice-to-text transcription service.

The regulatory requirement for PubAFs to raise funds from the public, rather than from a small, closely connected group of people, was critical and sometimes challenging. "To meet the definition to be a public ancillary fund," said a respondent from a corporate foundation, "we've got to actually encourage public donations. … On our compliance agenda every quarter is, "well, what have we done to encourage public donations?"

Several respondents observed that fundraising was part of their identity and publicness, often targeting particular groups such as alumni or clients of a PubAF's linked, partner organization. "The very nature of being a public ancillary fund is that you have to ask the public for money," observed a participant from an independent public foundation. "But then you can do that in a whole raft of different ways, so that changes the nature of the organization."

One PubAF trustee from an issue/identity-based foundation described its public fundraising as being in its early stages, while the foundation's size remained small:

> We haven't gone out into the marketplace … and tried to canvass donations because we just don't think that's appropriate for the size of the trust. … So there is the ability for people to donate …, but so far we've only received one donation.

Interestingly, several interviewees described fundraising as a form of public or community engagement, beyond the monies raised. A representative of an independent public foundation argued, "That distinction that we need to actively fundraise, … the reason why that criteria is in there, … is about actively engaging the community for our cause." A respondent from an independent religious public foundation also noted the role of fundraising as "that sort of public participation that we hope we can gain more in the future …. We want to attract more public support, public participation."

Publicness as Public Benefit

Publicness in terms of public benefit was expressed as the beneficial ownership of the foundation by the public. "We're public in that the money belongs to the community," a participant from a community foundation observed; "that's where the accountability and the public component of it belongs." This was directly linked by several respondents with tax concessions received. One interviewee from an independent public foundation said that taxpayers who wanted to learn why the foundation "was able to issue tax deductible donations should be able to see why we exist as a charitable organization, what we do."

Some PubAFs identified inclusion as part of their grantmaking practices, with specific reference to regional, rural, and remote areas and the disadvantages facing those communities.

Public benefit was also derived through a foundation's work in a community: The respondent from another independent public foundation said, "I feel like we have a certain sort of accountability to the general populace" of the foundation's region. Another interviewee, from a single-organization fundraising foundation, expanded on their definition of "public" to encompass all the foundation's stakeholders:

> Well, the public's got to be the donors and sponsors. But then again …, the community, they're the public as well. I mean, all of those stakeholders really are public. … Correct me if I'm wrong; the public is anybody that we are servicing.

Some PubAFs identified inclusion as part of their grantmaking practices, with specific reference to regional, rural, and remote areas and the disadvantages facing those communities. Describing a program of university scholarships for regional students, a respondent from a community foundation noted: "to many of these young people …, almost as important as the money is the fact that someone has taken an interest in them. They feel a sense of connection with their community and a sense of responsibility."

Beyond regulated reporting requirements, such as the Annual Information Statement to the ACNC, varying perspectives were expressed with regard to transparency and visibility to the public and targeting communications to different publics. "I'm not sure to whom we would want to announce these things," said a respondent from an issue/identity-based foundation. An interviewee from an independent religious public foundation said, "We don't really have a very big pool of people who ... I think of them as being our public. But otherwise we're out there …. Because of our website, we are in the public arena." A representative from a community foundation noted that "reporting and showing where the money's coming in and where it's going out helps everyone on every side of the equation."

Visibility and goodwill were further linked with a PubAF's legitimacy and ability to fundraise. A "50-year celebration … brought together all of the community partners," noted an interviewee from an independent public foundation. "It was celebrating their work and reinforcing within the public eye the focus of the foundation being in this location."

The quality of being humble was also reflected in several PubAFs' public identities, particularly those with a religious auspice: "We want to be a reflection of the people that we're serving," said one representative.

Those foundations with subfunds discussed additional elements around publicness. These related to the reporting entity being the overarching foundation, meaning individual subfund donations and grants were not publicly reported. "The benefit of a public ancillary fund as well is that it's reporting on one structure," noted a representative from a wealth advisor foundation. Another interviewee from this type of foundation reported leaving decisions about privateness and publicness to subfund donors:

> We are happy if members identify themselves, or subfund donors identify themselves, as being part of the subfund that's associated with [us] …; and if more people hear about it, great, … but we certainly don't have a marketing campaign or a strong public face.

Discussion

Interviewees understood publicness as having two main elements: public benefit and public contribution. PubAF managers and trustees' perceptions of publicness focused on drivers or motivations, rather than methods of visibility and transparency. Donors and beneficiaries are the closest publics to a public foundation, yet they are a select group within the broader general public, and even these most proximate stakeholders just see part of a whole. Only three PubAFs specifically referred to consultation or engagement processes with stakeholders and/or existing or potential beneficiaries. Differing perceptions of transparency, whereby what is perceived by those outside the organization as a complete view is understood by those inside as a brief, partial, and distant view, are critical. Le (2018) describes this as the arrogance of transparency, regarding assumed knowledge of "the jobs that consume us on a daily basis and that you get to glimpse a fraction of from afar" (Le, 2018, para. 24).

Conceptions of "public good" are framed by assumptions about public benefit purpose. If nonprofits and philanthropic foundations are attempting to do good, then efforts to hold them accountable, and potentially impose sanctions upon them if they fail to give an account, sit uncomfortably and may be overlooked or opposed. This is reflected in the absence of discussion in interviews regarding consequences of a lack of transparency or public disclosure.

The importance of subfunds (donor-advised funds) in shaping publicness was mentioned by several interviewees. In Australia, subfunds may be set up only within a PubAF; however, PubAFs themselves can be established by a wide range of groups of founding donors. And naming of subfunds has direct implications for discretionary publicness. By selecting an anonymous name

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TABLE 2 Key Findings Summarized by Elements of Identity and Publicness

Elements of Identity and Publicness	Central	Enduring	Distinctive
Public contribution	Freely accessible to public donations	Sustainability of a foundation through public donations	Fundraising and public engagement undertaken in many ways and at many levels
Public benefit	Mission and public benefit purpose of the organization, concept of beneficial ownership of the foundation by the public	Minimum distribution of percentage of funds and resources to eligible beneficiary organizations	Ultimate beneficiaries, the individuals, families, groups, and communities receiving assistance from a foundation

that carries no link to the donor's identity or the subfund's objects and purpose, donors can limit the publicness of their philanthropy within a public foundation. Further, provided the PubAF as a whole distributes the minimum 4% of the fund's capital value each year, there is no requirement to report on distributions from individual subfunds, either to the ACNC or to the public.

An organization's nature and funding may change over time, and the balance between publicness and privateness is not static. Interest in public engagement can change through new personnel, new beneficiaries or donors, changes in regulation, or peer pressure (Williamson, Luke, Leat, & Furneaux, 2017). Key findings around public contribution and public benefit can be viewed under the three pillars of organizational identity: what is central, enduring, and distinctive. (See Table 2.)

The findings highlight that publicness is not as simple as visibility and transparency. Complex nuances of meaning and perception are apparent. Public contribution through donations concerned accessibility and sustainability, but was also a way of building the foundation's identity in a community. Public benefit also reflected a foundation's identity through its mission and purpose, but focused on strategic publics benefiting from the foundation's funds and resources. "For publics, dialogue can mean increased organisational accountability, a greater say in organisational operations, and increased public satisfaction" (Kent & Taylor, 2002, p. 30).

Publicness relates to PubAFs' actions in regard to contributions solicited and accepted by them, and benefits conferred through grantmaking. Publicness in terms of contributions and donations was enacted through seeking larger numbers of donors, ensuring donations are simple to make, and welcoming all gifts of all sizes. Different publics might be targeted for fundraising by some PubAFs using methods that matched their mission and identity. Activities were scaled to fit the size and age of the organization.

Publicness in regard to creating public benefit was enacted through creating visibility and transparency of the PubAFs mission and work to the general public, and in particular to beneficiaries. This was achieved for some PubAFs by reporting on what they are supporting and why, as well as inflows and outflows of funds. Reporting channels included a PubAF's website and their Annual Information Statement. Activities to create public benefit beyond grantmaking encompassed convening and celebrating communities and their achievements. Public benefit also included making investments

TABLE 3 Value Added by PubAFs

Forms of Publicness (activities)	Publicness Implications	Relevant Public(s)
Public presence, visibility, convening	Public profile and awareness, accessibility (e.g., donations and grantmaking), equity of access	General public
Public fundraising	Community engagement	General public; targeted publics including alumni, clients of a related organization
Reporting/disclosure regarding mission, purpose, operations, and investments	Beneficial ownership of the foundation	General public; targeted publics including other foundations
Grants made; outcomes achieved	Legitimacy, identity, public benefit	Targeted publics, including beneficiary organizations, specific communities of geography or interest, individuals or groups who are clients of beneficiary organizations
Optional identification of subfunds	Discretionary publicness	Targeted publics, including beneficiary organizations, other donors

of capital that were socially and environmentally positive. (See Table 3.)

Public benefits not broadly communicated are then not fully appreciated. Thus, increasing and broadening their communication offers PubAFs opportunities to have the benefits of their work better understood and valued.

Conclusions and Reflections

In this article, we investigated understandings of publicness in the context of public foundations in Australia by examining how perceptions of publicness inform and influence grantmaking foundations' practice and conduct. This is particularly valuable given that past studies have typically focused on the privateness of private foundations, rather than their publicness.

Despite the wide diversity among PubAFs, understandings and applications of publicness remained significant and different conceptions of "publicness" related to how and why PubAFs consider themselves to be public. Two key dimensions identified were donations (public contribution) and grantmaking (public benefit). Further elements of publicness were expressed in terms of foundations' visibility and the transparency of their operations.

The study's findings make several contributions to current knowledge. First, they show that a focus on transparency as a method for engaging with the public can offer at best partial insights into the foundations' understanding of their public nature. Second, the literature on the public, publics, and publicness is fragmented, and understandings can be gained from research contexts other than philanthropy. Further, conflation of the concepts of transparency and publicness without a nuanced approach may be inhibiting some PubAFs from fully and robustly articulating the contribution they make, both to and in the public domain.

This research extends our empirical understanding of foundations that perform important public roles in acting as aggregators and enhancers of giving and of bringing donors together. Practical insights include that foundations should consider ways in which they are public, what that publicness means to their strategic focus, and the difference between methods (visibility and transparency) and drivers (public benefit and public contribution) of publicness.

The limitations of this study include the small sample of 28 organizations, which restricts transferability of findings to the wider population of public foundations. There was also a self-selection bias (i.e. those who were confident agreed to take part); and perspectives of key stakeholders (beneficiaries and donors) are not included. Nevertheless, findings provide valuable insights, giving rise to issues and questions to be addressed in the future. The generalizability of much published research on philanthropic publicness is problematic, largely due to regulatory and cultural issues around philanthropy between different countries (Phillips, 2018). Research has been mostly restricted to limited comparisons of foundation forms within single countries, and while the Australian context would benefit from such analysis of differences in approach, perhaps most immediate need is for a greater comparative understanding of publicness in differing national and cultural philanthropic contexts.

In undertaking this study, it has been a privilege to talk with foundation managers and trustees who are working to understand and put into practice their responsibilities to the public. We are grateful for their willingness to share their knowledge more widely for the use of foundation managers and trustees worldwide.

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