

Charities Official Investment Fund

The Charity Commissioners have established a common investment fund which is open to all charities. By participating in this pooled fund, charities have the benefit of a diversity of investments and trustees are relieved of the problem of investment of their charity's funds. Although the fund is managed by trustees appointed by the Commissioners they operate independently.

Comment

While the powers conferred upon the Charity Commissioners by the *Charities Act* would appear to provide an effective mechanism for monitoring charities in England and Wales, there have been calls for a tightening of the powers of the Commissioners and improvement in the registration system. For example, the National Audit Office has recently completed a report on the monitoring and control of charities in England and Wales. This report expresses serious concern about the present arrangements for monitoring charities, indicates that the registration system is less than perfect, and states that the actual number of charities in the register maintained by the Commissioners is not known. (The current figure of about 150,000 may have a margin of error of more than 10,000.)

INTERPHIL

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INTERPHIL, the International Standing Conference on Philanthropy, is an international umbrella organization for the voluntary sector. It was founded in 1969 in Evian, France and currently has its headquarters in the United Kingdom. There are two Canadian directors, Donald Rickerd, president of the Donner Canadian Foundation, who is the present chairman, and Colin Graham, a partner of Clarkson Gordon, Toronto. There are also a number of Canadian members. INTERPHIL has received strong support from United Way International and from the Charities Aid Foundation of the United Kingdom.

In its recent Annual Report, INTERPHIL notes that like business, philanthropy is beginning to operate in many countries. Fund raising for some causes is taking place in scores of countries simultaneously and this is likely to be a pronounced trend in the future. Funds originating in a single country may be deployed across many others. It is only through understanding, sensitivity, and experience that such undertakings can be brought to a successful conclusion. Problems must be identified and solved in advance, so as to avoid the ad hoc solutions that can often lead to misunderstanding and grief. It is the aim of

INTERPHIL to ensure that a careful, reasoned approach is taken to problem solving and for this reason every effort is made to provide the proper forum in which problems can be tackled.

INTERPHIL carries out its mission in several ways. First, through conferences where experiences are shared and networking takes place. Secondly, through research and the co-ordination and dissemination of information. For example it recently published *A Comparative Study of the Tax Treatment of Donors to Charity in 35 Countries* by Derek Allen. (See "Bookshelf", *The Philanthropist*, Volume VII, No.2, p. 43.) INTERPHIL also publishes *Philanthropy International* which aims to reflect world-wide developments and activities in the field of philanthropy. It is circulated to some 1,000 people and organizations.

Chairman Donald Rickerd has pointed out that the concept of philanthropy is bound to differ from one country to another and that is as it should be. Increasingly, however, observers are impressed by the number of common threads that run through the diverse and rich patterns of philanthropy in various parts of the world. As well, they have noted the benefits that can be derived from careful examination of experience in other countries. Excellent ideas that have been thoroughly tested in other settings may serve as useful domestic models and unsuccessful approaches can be analyzed at a distance to determine what pitfalls may lie ahead.

INTERPHIL endeavours to play a significant and catalytic role in the resolution of the problems facing the world of philanthropy.

Further information about INTERPHIL can be obtained from the Secretariat, Interphil House, Yalding, Kent, England ME18 6HU—Telephone (44) (622) 812373.

European Convention on the Recognition of the Legal Personality of International Non-Governmental Organizations*

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Introduction

The beneficial role played by voluntary and non-profit bodies is recognized in practically all countries of the world today. The freedom of peaceful assembly and the freedom of association with others are fundamental human rights. The legal status and independence of associations, foundations and other private entities is protected by laws and constitutions. In many countries tax

* Convention opened for signature in Strasbourg on April 24, 1986. (European Treaty Service (ETS) No. 124)