

FROM THE EDITOR . . .

The publication of a spring issue of this little magazine reflects the continuing growth of public interest in Canadian philanthropy. We include the further papers we promised from last year's colloquium at the Guild Inn, Scarborough. This occasion was a first of its kind; and yet within a year there will be held another symposium concerned with philanthropy in a somewhat different context. You will see from our News Items that in May Toronto will be the venue for an Ontario seminar on community resource development in which representatives of the major funding bodies, both private and governmental, will participate.

Excerpts from the paper presented by Professor Peter Cumming at the Canadian Bar Convention in Vancouver last Fall are the main feature of this issue. Professor Cumming has made an in-depth study of the Federal and Ontario legislation from which not-for-profit corporations including charitable corporations derive their existence. In his article entitled "Corporate Law Reform and Canadian Not-For-Profit Corporations" he has some critical things to say about the existing legislation and presents a number of constructive recommendations for reform. He poses also some pretty fundamental questions about such things as the degree of financial disclosure such corporations should be required to make and about public accountability as the corollary of tax-exempt status. There may be some who will take issue with his view that charitable corporations do not hold their funds in trust and that directors of such corporations should not be affected by the very stringent rules of conduct applicable to trustees.

Our contributors understandably lean towards the discussion of practical ways and means as befits our intended purpose — that we be a forum for those engaged in the operational side of charity and for those concerned about its legal framework. We therefore welcome all the more Dr. Morrison's reflective article in which he plumbs philanthropic motivation and its appropriate expression in our modern global village.

Nous sommes heureux de publier aussi notre premier article en français. Ceci nous donne un aperçu sur le développement de la philanthropie dans un contexte culturel et légal différent.

There is no lack of variety to the faces and forms of charity and people are asking fundamental questions about it in a way they never did before. Did you know, for example, that many of the traditional charitable organizations face a critical financial situation because of the current move towards innovative community projects and citizens' self-help groups? Many large business corporations, which have in the past consistently allocated their charitable dollars to these organizations, are tending more and more to identify with the projects in which their employees are actively interested.

No one who thinks for a few moments about the live issues that are being discussed by those intimately involved in the charitable scene can fail to be at one and the same time concerned and encouraged. We are at a watershed. The changing pattern of philanthropy we are witnessing today offers us the opportunity to shape its future course and direction.

Bertha Wilson.
