

## From the Editor

This issue takes us back to basics: death and taxes, food and sex. The basics are not always simple, of course, or we could not offer any analyses of these old topics.

Professor Phillips leads off with food, notably Ontario's *Donation of Food Act*. He criticizes the *Act* for shifting the risk of negligent harm caused by donated food from the donors to the recipients, the group least able to protect themselves from the harm. It is rare, if not unprecedented, for an Ontario statute to eliminate all liability for negligence. Usually the victim is left with somewhere to turn. For example the *Firefighters Protection Act* relieves firefighters from the consequences of their negligence, unnecessarily in Professor Phillip's view, but continues the legal responsibility of their municipal employers.

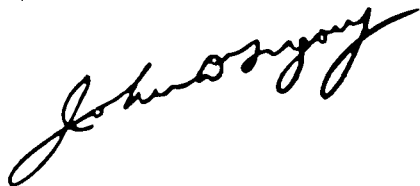
Legal responsibility for sex, specifically sexual abuse, is the topic of A.L. Kirby's paper. Headline cases have been brought civilly and criminally against religious organizations and their members. The present paper addresses the question of response and prevention from the point of view of the organization.

Death and taxes are the staple of fund raisers. Reduction of taxes is one motivation for charitable giving. This cause has been given a boost in recent years by the proliferation of Crown foundations. Sara Neely describes the proliferation and some of the issues it raises for beneficiaries and for those not eligible for the benefits. The death of the donor is a classic occasion for planned giving, if the plans have been made in time. Frank Minton points out that many charities engage in a wider range of activities that could fall into the same rubric.

What should the charity do with the money once it gets some? Kelly Rodgers will be sharing some of her experiences on this question, starting in this issue with, of course, the basics: creating an investment policy. You don't have to be rich to profit from her advice.

We turn in this issue as well to the "Bookshelf" with reviews of two quite different collections of analysis and counsel, and find both our reviewers constructively sceptical.

I hope that you will find all this material basically worthwhile.



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*Editor*