

From the Editor

This issue offers broad coverage of the issues confronting philanthropy today, from the specific to the general and from the immediate to the speculative.

Our legal analysis focuses on tax law, to help those who engage in gift planning to evaluate some of the material they may see from the United States and put it in a Canadian context. It may be that Parliament will have to clarify some of the rules discussed here if charitable remainder trusts are to be as useful on this side of the border.

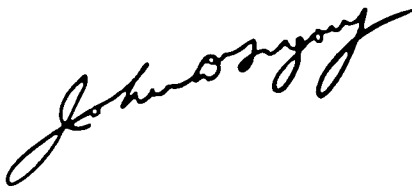
Relations with government are not principally a matter of looking for legislative help, however. The sector is changing in response to changes in government. Tim Broadhead tells us not to give up and suggests models for thinking positively about the evolution.

Thinking about what the charitable sector might need or even should want depends on accurate knowledge of who we are. The Canadian Policy Research Networks team has been mining data for insights on that point, and give us some examples of what we know or need to know about work in the nonprofit sector.

Meanwhile the sector evolves on its own initiative, as one would expect. We present a progress report from the Laidlaw Foundation on how its focus has changed because of its views on how different needs are being met more or less adequately, and how programs can be structured as a consequence of the changed analysis.

And where is it all going? Judith Maxwell addresses this question, once again in the language of social capital, but with a focus not just on the need but on the means to get there. The other articles are all in a sense a contribution to her discussion.

Our legal and book editors have provided food for thought as well, in their usual reliable way. Thanks to all.

A handwritten signature in black ink, reading "John D. Gregory". The signature is written in a cursive, flowing style with a large initial "J".

JOHN D. GREGORY
Editor