

## From the Editor

This volume closes with our usual mix of law, policy and management analysis. Professor Phillips investigates further the rule for political activity by charities in his comment on the *Human Life International* case. While he thinks the case was rightly decided, he also notes disturbing elements for future consideration.

Blake Bromley advocates leaving the courts a central role in defining charity, a thesis supported by several current and historical examples. While his note responded to a draft report of the Panel on Governance and Accountability, it was thought to state long-term themes worth noting without revision to reflect the final report.

The last few years have heard much talk of “social capital”, and *the Philanthropist* has published some of it. The difficulty is knowing how to create it, and Sherri Torjman’s article provides some building blocks for the continuing discussion.

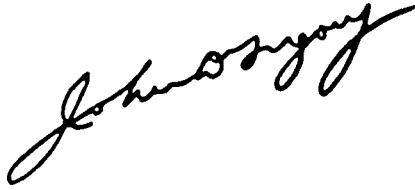
Blake Bromley is sceptical of the designation “voluntary sector”, especially in the context of a report that seems to propose more legislation to govern it. David Ferguson discusses why volunteers are harder to come by, finding a decline in commitment in the era of free-agent thinking and proposing remedies for nonprofit organizations which still need the help of volunteers.

Vic Murray uses the appearance of the latest book by John Carver to look critically at the “Carver governance” model of board functions. He notes the lack of research on whether this model actually works. Finally, *Philanthropist* Board member Colin Graham appraises a guide to applying the Canadian Institute of Chartered Accountants’ rules for financial accounting by non-profits, rules that were analyzed during their development by several articles in these pages.

This is my final editorial for *The Philanthropist*. A new editor, David Stevens, takes over for Volume 15. As author of the Ontario Law Reform Commission’s *Report on the Law of Charities* and an active participant in the sector, David brings experience, judgment and enthusiasm to the position. We are lucky to have him on board.

Launched by Bertha Wilson, given form and substance by Mary Louise Dickson, gaining momentum and presence from Lyn Bevan, *The Philanthropist* provides a valuable forum for analysis and discussion of issues of interest to the charitable sector and its professional advisors. Its work, and the editor, depend on the valuable expertise of the Editorial Board, and particularly on John Hodgson, founder, *éminence grise* and source of financial, management, editorial and gastronomic support, and on Joyce Forster, whose devotion to

clear expression and the peaceful resolution of administrative difficulties is a mainstay of the whole enterprise. Many thanks to both of them, the Board, and the many contributors who have made the journal worth reading for so many years.

A handwritten signature in black ink, written in a cursive style, slanted downwards from left to right. The signature appears to read "John D. Gregory".

JOHN D. GREGORY  
*Editor*