

## From the Editor

In this issue, Arthur Drache and Laird Hunter complete their reflections on their proposal for a Canadian Charity Tribunal. Part I of this article appeared in our previous issue. Part II is an in-depth analysis of the role that such a tribunal would fill. Now that the federal government is interested in implementing certain changes in its policy toward the charitable sector, it would do well to give appropriate consideration to this proposal. According to Drache and Hunter, a charity tribunal would remedy most, if not all, of the obvious deficiencies in Canada Customs and Revenue Agency's administration of the provisions of the *Income Tax Act* governing the registration and deregistration of charities.

Our second article is a Case Comment on the Ontario Court of Appeal's decision in *Christian Brothers of Ireland in Canada (Re)* which was released on April 10, 2000. The author, Terence Carter, a leading practitioner in the charity and nonprofit area of the law, alerts readers to the very serious threat that the decision poses to Canadian charities. The decision essentially abolishes the charitable purpose trust in the sense that assets held in trust by an incorporated charity will now be available to answer claims against the corporate trustee. This is a remarkable decision which deviates substantially from heretofore recognized principles. The article examines briefly the implications of the decision for Canadian charities and suggests possible planning strategies in response.

In our third article, Andrew Passey, head of research for the National Council for Voluntary Organizations (NCVO) in the United Kingdom, examines the British experience with the effect of lotteries on charitable giving. He summarizes the statistical evidence and demonstrates a co-relation between participation in the National Lottery and charitable giving. His evidence tends to show that those with generally negative attitudes to the National Lottery buy fewer tickets and give more to charity than other members of the population.

Martha Parker, executive director of the Voluntary Centre of Calgary, summarizes her research as one of the first research fellows of the Muttart Foundation. She investigated 11 case studies of for-profits and not-for-profits working together and concluded that Canadian companies were learning to focus their resources and were looking more frequently for social-marketing and cause-marketing strategies in order to differentiate their products and build stakeholder trust. She also found that Canadian companies are looking for "signature projects" and, in suitable cases, are prepared to make long-term commitments that will serve their business interests. Hers is an extremely interesting and original contribution to a phenomenon about which very little has been written.

In his Legal Developments column, Legal Editor Jim Phillips examines two important recent decisions: the Ontario Court of Appeal decision in *Christian Brothers* (discussed at greater length in the Case Comment by Terry Carter) and the Charities Commission for England and Wales' long-awaited decision on whether or not the Church of Scientology qualifies as a "religion" for tax purposes.

Finally, readers are offered a larger than usual selection of book reviews by Book Editor Heather Hisey. To begin, Julie White of Private Foundations of Canada reviews two books on charitable giving. Next, our Management Editor Brenda Gainer reviews *Making Money While Making A Difference: How to Profit with a Non-Profit Partner* which nicely complements Martha Parker's article. The book sets out to convince business people that partnerships with charitable organizations can be worthwhile, satisfying and profitable. Finally, Gary Magarrell of the Canadian National Institute for the Blind tops up the section with a review of a recent book on foreign aid and NGOs.

A handwritten signature in black ink that reads "David Stevens". The signature is written in a cursive, flowing style.

DAVID STEVENS  
*Editor*