

Index To *The Philanthropist*, Volume 18

PREPARED BY MAURA BROWN, MA

Subject Index

A

- ACCOUNTABILITY. Organizations
Governance, stewardship, and trusteeship as key elements of
2004(Vol. 18,No.3), pp. 225–37
- ADVOCACY *SEE* POLITICAL ADVOCACY
- ASSET ACCUMULATION TEST. Nonprofit organizations
CCRA’s views and case law on profit-making purposes
2004(Vol. 18,No.2), pp. 96–100
- ASSOCIATION. Nonprofit organizations
Tax-exempt status
2004(Vol. 18,No.2), pp. 91–108

B

- BUSINESS *SEE* CARRYING ON BUSINESS

C

- CANADA CUSTOMS AND REVENUE AGENCY
Gifts to foreign entities, large gifts, and split receipts
2004(Vol. 18,No.4), pp. 261–302
- CANADA CUSTOMS AND REVENUE AGENCY
Views on the taxation of nonprofit organizations
2004(Vol. 18,No.2), pp. 91–108
- CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS (CICA)
Accounting issues for nonprofit organizations
2003(Vol. 18,No.1), pp. 36–43
- CARRYING ON BUSINESS. Nonprofit organizations
CCRA’s views and case law on profit-making purposes
2004(Vol. 18,No.2), pp. 96–100
- CHARITABLE ACTIVITIES. Nonprofit organizations
Relevance to legal definition of charity
2004(Vol. 18,No.4), pp. 305–13
- CHARITABLE CORPORATIONS
Importation of business culture and management practices
2004(Vol. 18,No.3), pp. 191–94

CHARITABLE GIFTS *SEE ALSO* DONOR-RESTRICTED CHARITABLE GIFTS

Unrestricted

2003(Vol. 18,No.1), pp. 11–12

CHARITABLE HUMAN SERVICES AGENCIES. Regina

Salaries and benefits survey

2004(Vol. 18,No.2), pp. 109–20

CHARITABLE ORGANIZATIONS

Discussion of the charity-business interface

2004(Vol. 18,No.3), pp. 181–98

CHARITABLE ORGANIZATIONS

Partnerships with commercial businesses

2004(Vol. 18,No.3), pp. 194–97

CHARITABLE ORGANIZATIONS

Relevance of “charitable activities” to legal definition of charity

2004(Vol. 18,No.4), pp. 305–13

CHARITABLE PURPOSE. Nonprofit organizations

Donor-restricted charitable gifts

2003(Vol. 18,No.1), pp. 5–35

CHARITABLE PURPOSE. Nonprofit organizations

Discussion of issues related to earned revenue (profits)

2004(Vol. 18,No.3), pp. 184–91

CHARITABLE PURPOSE. Nonprofit organizations

Relation of governance, stewardship, and trusteeship to

2004(Vol. 18,No.3), pp. 225–37

CHARITABLE PURPOSE TRUST

Discussion of its application to a charitable corporation

2003(Vol. 18,No.1), pp. 9–11

CHARITIES ACCOUNTING ACT. Ontario

Gifts subject to donor direction under

2004(Vol. 18,No.2), pp. 126–27

CHARITIES ACCOUNTING ACT. Ontario

Special purpose charitable trusts

2003(Vol. 18,No.1), pp. 5–35

CHARITY

Legal definition and charitable activities

2004(Vol. 18,No.4), pp. 305–13

CLUBS. Nonprofit organizations

Tax-exempt status

2004(Vol. 18,No.2), pp. 91–108

COMMERCIAL ACTIVITIES *SEE ALSO* CARRYING ON BUSINESS

COMMERCIAL ACTIVITIES. Nonprofit and charitable organizations

Defined under PIPEDA

2003(Vol. 18, No. 1), pp. 48–52

COMPENSATION Volunteer sector. Regina

Salaries and benefits survey

2004(Vol. 18, No. 2), pp. 109–20.

CONDITIONAL GIFTS

Type of donor-restricted charitable gift

2004(Vol. 18, No. 2), pp. 121–28

D

DEBT. Nonprofit organizations

CICA accounting issues

2003(Vol. 18, No. 1), pp. 36–43

DE FACTO CONTROL. Registered charities

Case law

2004(Vol. 18, No. 4), pp. 269–73

DEFINITION *SEE* LEGAL DEFINITION

DETERMINABLE GIFTS

Type of donor-restricted charitable gift

2004(Vol. 18, No. 2), pp. 121–28

DIRECTORS. Corporations. Ontario

Case law—directors as “trustees”

2004(Vol. 18, No. 3), pp. 199–214

DONOR-RESTRICTED CHARITABLE GIFTS

Duties associated with

2004(Vol. 18, No. 2), pp. 133–35

DONOR-RESTRICTED CHARITABLE GIFTS

Enforcing donor restrictions

2004(Vol. 18, No. 2), pp. 150–53

DONOR-RESTRICTED CHARITABLE GIFTS

Failure of

2004(Vol. 18, No. 2), pp. 128–33

DONOR-RESTRICTED CHARITABLE GIFTS

General forms of

2004(Vol. 18, No. 2), pp. 121–28

DONOR-RESTRICTED CHARITABLE GIFTS

Legal consequences of failure to comply with restrictions

2004(Vol. 18, No. 2), pp. 136–39

DONOR-RESTRICTED CHARITABLE GIFTS

Management of

2004(Vol. 18, No. 2), pp. 157–59

DONOR-RESTRICTED CHARITABLE GIFTS

Reducing liability re
2004(Vol. 18,No.2), pp. 160–61

DONOR-RESTRICTED CHARITABLE GIFTS

Tax considerations
2004(Vol. 18,No.2), pp. 139–50

E

EARNED REVENUES *SEE* PROFITS

F

FACTUAL ARM'S LENGTH. Large gifts

Proposed *Income Tax Act* changes re
2004(Vol. 18,No.4), pp. 264–69

FINANCIAL STATEMENTS. Nonprofit organizations

Accounting for debt
2003(Vol. 18,No.1), pp. 36–43

FINANCIAL STATEMENTS

Calculating value of volunteer contributions
2003(Vol. 18,No.1), pp. 71–82

G

GIFTS *SEE ALSO* CONDITIONAL GIFTS; DONOR-RESTRICTED CHARITABLE GIFTS; LARGE GIFTS

GIFTS TO FOREIGN CHARITABLE ORGANIZATIONS BY CANADIAN CHARITIES

Proposed changes to *Income Tax Act* re
2004(Vol. 18,No.4), pp. 262–63

GIFTS SUBJECT TO DONOR DIRECTIONS. *Charities Accounting Act*. Ontario

Donor-restricted charitable gifts
2004(Vol. 18,No.2), pp. 126–27

GOING-CONCERN CONSIDERATIONS. Nonprofit organizations

Accounting issues
2003(Vol. 18,No.1), pp. 40–43

GOVERNANCE. Nonprofit organizations

Relation to charitable purpose
2004(Vol. 18,No.4), pp. 225–37

I

INCOME TAX ACT. Nonprofit and charitable organizations

Discussion of issues flowing from the legal definition of “non-profit organizations”
2004(Vol. 18,No.2), pp. 91–108

INCOME TAX ACT. Large gifts

Proposed changes re factual arm's length
2004(Vol. 18,No.4), pp. 264–69

INCOME TAX ACT. Nonprofit and charitable organizations
Liability of directors for corporation's failure to remit taxes
2004(Vol. 18,No.3), pp. 208–10

INCOME TAX ACT. Registered charities
Proposed changes re gifts and receipts
2004(Vol. 18,No.4), pp. 261–302

INCOME TAX ACT. Registered charities
Quick reference re proposed changes re gifts and receipts
2004(Vol. 18,No.4), pp. 303–304

INCOME TAX ACT. Ten-year gifts
Donor-restricted charitable gifts
2004(Vol. 18,No.2), pp. 127–28

INDEMNIFICATION AND INSURANCE Nonprofit organizations. Ontario
Directors
2004(Vol. 18,No.3), pp. 199–208

L

LARGE GIFTS. Charitable organizations
Proposed *Income Tax Act* changes to allow
2004(Vol. 18,No.4), pp. 263–73

LARGE GIFTS. Charitable organizations
Quick reference to proposed *Income Tax Act* changes re
2004(Vol. 18,No.4), pp. 303–304

LEGAL DEFINITION. Charity
Discussion of relevance of charitable activities to
2004(Vol. 18,No.4), pp. 305–13

LEGAL DEFINITION. Nonprofit organization
Under *Income Tax Act*
2004(Vol. 18,No.2), pp. 91–102

LIABILITY. Directors. Nonprofit organizations. Ontario
Discussion of whether directors are trustees of corporate assets
2004(Vol. 18,No.3), pp. 199–208

LIABILITY. Directors. Nonprofit organizations. Ontario
Recent jurisprudence
2004(Vol. 18,No.3), pp.199–208

LIABILITY. Directors. Nonprofit organizations. Ontario
Insurance and indemnification
2004(Vol. 18,No.3), pp. 199–208

N

NONPROFIT ORGANIZATIONS *SEE ALSO* CHARITABLE ORGANIZATIONS

NONPROFIT ORGANIZATIONS. Charitable purpose
CCRA views and case law on profit-making purposes
2004(Vol. 18,No.2), pp. 96–100

NONPROFIT ORGANIZATIONS

Reporting and filing requirements
2004(Vol. 18,No.2), p. 103

NONPROFIT ORGANIZATIONS

Discussion of taxation under *Income Tax Act*
2004(Vol. 18,No.2), pp. 91–108

O

ONTARIO CORPORATIONS ACT. Charitable organizations

Recent changes re indemnification of directors, officers, and trustees
2004(Vol. 18,No.3), pp. 210–12

P

PERSONAL INFORMATION PROTECTION AND ELECTRONIC DOCUMENTS ACT

(PIPEDA). Application to charities
Canada's federal and provincial laws
2003(Vol. 18,No.1), pp. 46–62

PERSONAL INFORMATION PROTECTION AND ELECTRONIC DOCUMENTS ACT

(PIPEDA). Application to charities
Overview of personal information protection rules
2003(Vol. 18,No.1), pp. 52–57

PERSONAL INFORMATION PROTECTION AND ELECTRONIC DOCUMENTS ACT (PIPEDA).

Strategies for compliance
2003(Vol. 18,No.1), pp. 62–67

THE PHILANTHROPIST/LE PHILANTHROPE

Volume 17 – Index
2004(Vol. 18,No.2), pp. 165–75

POLITICAL ADVOCACY. Charitable organizations. Canada and the U.K.

Multiple stream approach to framing policy development
2004(Vol. 18,No.3), pp. 215–24

PRECATORY TRUSTS

Type of donor-restricted charitable gift
2004(Vol. 18,No.2), pp. 121–28

PRIVACY LAW. Canada *SEE PERSONAL INFORMATION PROTECTION AND ELECTRONIC DOCUMENTS ACT* (PIPEDA).

PROFITS. Nonprofit organizations

CCRA's views and case law on profit-making purposes
2004(Vol. 18,No.2), pp. 96–100

PROTECTION OF PERSONAL INFORMATION

Application of new privacy laws to charities
2003(Vol. 18,No.1), pp. 44–70

R

RECEIPTS *See* SPLIT RECEIPTS

REGINA'S CHARITABLE HUMAN SERVICES AGENCIES

Salaries and benefits survey
2004(Vol. 18,No.2), pp. 109–20

S

SALARIES AND BENEFITS. Regina

Survey of charitable human services agencies
2004(Vol. 18,No.2), pp. 109–20

SENSITIVE INFORMATION. Nonprofit organizations

Issues of consent and privacy protection under new privacy laws
2003(Vol. 18,No.1), pp. 58–62

SOCIETY. Nonprofit organizations

Tax-exempt status
2004(Vol. 18,No.2), pp. 91–108

SPECIAL PURPOSE CHARITABLE TRUST. Donor-restricted charitable gifts

Exigibility of
2004(Vol. 18,No.2), pp. 153–57

SPECIAL PURPOSE CHARITABLE TRUST. Donor-restricted charitable gifts

Failure of
2004(Vol. 18,No.2), pp. 129–33

SPECIAL PURPOSE CHARITABLE TRUST. Donor-restricted charitable gifts

Nature of
2003(Vol. 18,No.1), pp. 13–32

SPLIT RECEIPTS. Donors to charitable organizations

Proposed changes to *Income Tax Act* to permit
2004(Vol. 18,No.4), pp. 273–95

SPLIT RECEIPTS. Donors to charitable organizations

Quick reference to proposed *Income Tax Act* changes re
2004(Vol. 18,No.4), pp. 303–304

STEWARDSHIP

Relation to charitable purpose
2004(Vol. 18,No.4), pp. 225–37

T

TAX-EXEMPT STATUS. Nonprofit organizations

Legal definition under *Income Tax Act*
2004(Vol. 18,No.2), pp. 91–108

TRUSTEESHIP

Relation to charitable purpose
2004(Vol. 18,No.4), pp. 225–37

V

VOLUNTEER CONTRIBUTIONS

Calculating value for financial statements
2003(Vol. 18,No.1), pp. 71–82

VOLUNTEER SECTOR Compensation issues

Regina salaries and benefits survey
2004(Vol. 18,No.2), pp. 109–20

Author Index

Burke, Brian J., William I. Innes, and C. Michael Kray

Selected New Developments in the Liability of Directors and Officers of Charitable and Nonprofit Organizations
2004(Vol. 18, No.3), pp. 199–224

Carter, Terrance S.

Donor-Restricted Charitable Gifts: A Practical Overview Revisited II
2003(Vol. 18,No.1), pp. 5–35

Carter, Terrance S.

Donor-Restricted Charitable Gifts: A Practical Overview Revisited II.
2004(Vol. 18,No.2), pp. 121–64

Carter, Terrance S.

For the Record: Letter to the Honourable Elinor Caplan, Minister of Revenue, re: Charity and “Political Activities”
2004(Vol. 18, No.4), pp. 305–13

Dart, Raymond

Charities in Business, Business in Charities, Charities and Business-Mapping and Understanding the Complex Nonprofit/Business Interface
2004(Vol. 18,No.3), pp. 181–98

Elson, Peter R.

Advocacy and Third Way Politics: Canada and The United Kingdom
2004(Vol. 18,No.3), pp. 215–24

Hayhoe, Robert B.

An Updated Introduction to the Taxation of Nonprofit Organizations.
2004(Vol. 18,No.2), pp. 91–108

Innes, William I., C. Michael Kray, and Brian J. Burke

Selected New Developments in the Liability of Directors and Officers of Charitable and Nonprofit Organizations
2004(Vol. 18, No.3), pp. 199–224

Jones, Paul

Between God and You: Canada’s New Privacy Law
2003(Vol. 18,No.1), pp. 44–70

Kray, C. Michael, Brian J. Burke, and William I. Innes

Selected New Developments in the Liability of Directors and Officers of Charitable and Nonprofit Organizations
2004(Vol. 18, No.3), pp. 199–224

- Loukidelis, John
Comments on Certain Proposed Tax Rules Applicable to Charities: Gifts to Foreign Entities, Large Gifts and “Split Receipts”
 2004(Vol. 18, No. 4), pp. 261–302
- Mook, Laurie, Betty Jane Richmond, and Jack Quarter
Calculating the Value of Volunteer Contributions for Financial Statements
 2003(Vol. 18, No. 1), pp. 71–83
- Pearce, Kimberlay
Original Purpose—Completing the Triad of Accountability
 2004(Vol. 18, No. 3), pp. 225–37
- Quarter, Jack, Laurie Mook, and Betty Jane Richmond
Calculating the Value of Volunteer Contributions for Financial Statements
 2003(Vol. 18, No. 1), pp. 71–83
- Richmond, Betty Jane, Laurie Mook, and Jack Quarter
Calculating the Value of Volunteer Contributions for Financial Statements
 2003(Vol. 18, No. 1), pp. 71–83
- Thériault, Luc
Issues of Compensation in the Volunteer Sector: A Salaries and Benefits Survey of Regina’s Charitable Human Services Agency.
 2004(Vol. 18, No. 2), pp. 109–20
- Tory, Martha J.
Accounting for Debt Financing and Going-Concern Issues
 2003(Vol. 18, No. 1), pp. 36–43
- Willets, Claudia
Index to The Philanthropist, Volume 17
 2004(Vol. 18, No. 2), pp. 165–75

Title Index

- Accounting for Debt Financing and Going-Concern Issues*
 Martha J. Tory. 2003(Vol. 18, No. 1), pp. 36–43
- Advocacy and Third Way Politics: Canada and the United Kingdom*
 Peter R. Elson. 2004(Vol. 18, No. 3), pp. 215–24
- Between God and You: Canada’s New Privacy Law*
 Paul Jones. 2003(Vol. 18, No. 1), pp. 44–70
- Calculating the Value of Volunteer Contributions for Financial Statements*
 Laurie Mook, Betty Jane Richmond, and Jack Quarter. 2003(Vol. 18, No. 1), pp. 71–83
- Charities in Business, Business in Charities, Charities and Business-Mapping and Understanding the Complex Nonprofit/Business Interface*
 Raymond Dart. 2004(Vol. 18, No. 3), pp. 181–98
- Comments on Certain Proposed Tax Rules Applicable to Charities: Gifts to Foreign Entities, Large Gifts and “Split Receipts”*
 John Loukidelis. 2004(Vol. 18, No. 4), pp. 261–302

- Donor-Restricted Charitable Gifts: A Practical Overview Revisited II*
Terrance S. Carter. 2003(Vol. 18,No.1), pp. 5–35
- Donor-Restricted Charitable Gifts: A Practical Overview Revisited II*
Terrance S. Carter. 2004(Vol. 18,No.2), pp. 121–64
- For the Record: Letter to the Honourable Elinor Caplan, Minister of Revenue. re: Charity and “Political Activities”*
Terrance S. Carter. 2004(Vol. 18,No.4), pp. 305–13
- Index to The Philanthropist, Volume 17*
Claudia Willetts. 2004(Vol. 18,No.2), pp. 165–75
- Issues of Compensation in the Volunteer Sector: A Salaries and Benefits Survey of Regina’s Charitable Human Services Agency*
Luc Thériault. 2004(Vol. 18,No.2), pp. 109–20
- Original Purpose-Completing the Triad of Accountability*
Kimberly Pearce. 2004(Vol.18, No.3), pp. 225–37
- Quick Reference: What Charities Should Know About Proposed Amendments to the Income Tax Act.* 2004(Vol. 18, No. 4), pp. 303–304
- Selected New Developments in the Liability of Directors and Officers of Charitable and Nonprofit Organizations*
William I. Innes, C. Michael Kray, and Brian J. Burke. 2004(Vol. 18, No.3), pp. 199–214
- An Updated Introduction to the Taxation of Nonprofit Organizations*
Robert B. Hayhoe. 2004(Vol. 18,No.2), pp. 91–108

Book Review Index

- The Art of Trusteeship: The Nonprofit Board Member’s Guide to Effective Governance,* by Candice Widmer and Susan Houchin. 2004(Vol.18, No.4), pp. 315–20
- Better Together: Restoring the American Community,* by Robert D. Putnam and Lewis M. Feldstein with Don Cohen. 2004(Vol. 18, No.4), pp. 314–15
- Between State and Market: Essays on Charities Law and Policy in Canada,* edited by Jim Phillips, Bruce Chapman, and David Stevens. 2004(Vol. 18, No.3), pp. 250–56
- Civic Literacy: How Informed Citizens Made Democracy Work,* by Henry Milner. 2004(Vol. 18, No.3), pp. 238–40
- Foundations of Charity,* edited by Charles Mitchell and Susan Moody. 2004(Vol. 18, No.3), pp. 243–50
- The Nonprofit Organization’s Guide to E-Commerce,* by Gary M. Grobman. 2003(Vol. 18,No.1), pp. 84–85
- Unforeseen Legacies: Rueben Wells Leonard and the Leonard Foundation Trust,* by Bruce Zive. 2004(Vol. 18, No.3), pp. 241–43