

Bookshelf

Financing Humanistic Service

SAMUEL A. MARTIN

1975, Published by McClelland and Stewart Limited, Toronto

In *Financing Humanistic Service*, published in 1975, Professor Samuel A. Martin of the School of Business Administration at the University of Western Ontario provides a detailed and comprehensive analysis of the sources of funding of health, education, welfare and cultural services in Canada (referred to by Professor Martin as humanistic services) from the end of the Second World War until approximately 1972. The book is the result of a two year study undertaken by Professor Martin at the instigation of executives of John Labatt Limited of London, Ontario, who were reappraising their Corporation's donations programme and asking fundamental questions regarding the nature and extent of the Corporation's involvement in humanistic service.

Professor Martin provides detailed statistical data regarding the financing of each of these services during the twenty-five year period of the study and traces the source of funds and the role played by government, individuals, corporations and charitable foundations, funds and trusts in providing funds for the financing of humanistic services in Canada. He also reviews the contributions of individuals to humanistic service by way of personal service, analyses the reasons for changes in financing patterns, and offers suggestions for ways in which financial responsibility could be shared more equitably and effectively by all sectors of society in the future.

In tracing the total government expenditures on health, education, welfare and cultural services during the period of the study and highlighting the dominant position and leadership shown by first municipal, then provincial and finally the federal government in providing these services during such period, the book alerts the reader to the impact which the federal government presently has on the influences in our society which shape our lives. Upon reading the chapter dealing with government expenditures one is struck by a new realization of the real extent of the increased influence of the federal government in fields which were initially the responsibility of private citizens and the subject of voluntary initiative.

In summary, the book is a thoughtful and comprehensive exploration of the subject of charitable giving in Canada and is highly recommended reading for anyone who is seeking to understand and define the policies underlying the question of who gives time and money to what and why, and how individuals, corporations and foundations might be encouraged to give more.

Reviewed by Mary Louise Dickson of the Ontario Bar, Toronto