

## From the Editor...

Our sponsor, the Charities Committee of the Wills Section of the Canadian Bar Association, was established in 1970. Its first discussions in May of that year were concerned with the urgent need to obtain information and studies on charitable organizations and make these available to the public. One result was this magazine whose first edition appeared in the fall of 1972.

A recent meeting of the Charities Committee in June of last year approved investigation of the possibility of establishing a Foundation for Philanthropy in Canada. It was conceived of as an information and reference centre and a forum both for those making grants and for those requiring funds. This is obviously a major project but judging only from the response to a two day National Conference on Fund Raising held at Toronto in November, the need exists. Over 170 registrants, many from distant points, participated. We encourage our readers to let us know their own views on establishing a Foundation for Philanthropy in Canada.

In the last issue of *The Philanthropist*, the rules under the *Income Tax Act* of Canada relating to charities were reviewed. In this issue we continue our survey of tax laws affecting charities. Mr. Peter H. Wood of Clarkson Gordon & Co. has reviewed the provisions of *The Retail Sales Tax Act* of Ontario as they apply to charities and non-profit organizations. As most of the exemptions and rebates described by Mr. Wood are not automatic but must be claimed, it is in the interest of each such organization to be aware of the relevant provisions of the Act which apply to it.

We have also included two articles on "grantsmanship" and a review of a new book "Shortcuts to Survival" which we hope, will be of interest to our readers. Ms. D. D. Radcliffe in "The Organic, Whole Earth, Back to Nature Guide to Grantsmanship" has provided practical advice for those seeking government grants, and Mr. Gerald Wright in "Professionalism in Private Philanthropy" has described various matters a larger private foundation looks for and considers when it funds projects. "Shortcuts to Survival" by Joyce Yonge reviewed

in the "Bookshelf" section contains further practical information for those seeking funds from government, corporations and foundations.

The inadequacy and inflexibility of federal and provincial laws to supervise the collection and expenditure of charitable funds is pointed out in the article "Some Implications of Charitable Trusts and Charitable Corporations" by Fern Levis, Q.C. While we are, in general, dismayed by the degree of control exercised by the government of Canada and the provinces over the lives and affairs of Canadians, we agree that some method must be found to deal with those charities, and their directors and trustees, who abuse the privileges of charitable status. Instead of choking all charities in a maze of rules too complicated to work with, however, and trying to catch the horse after it has bolted from the barn, as the provisions of the *Income Tax Act* relating to charities appear to do, it seems to us, the laws should be structured to prevent the horse getting out in the first place, perhaps by more closely reviewing the objectives of new charities at their commencement and the credentials of their promoters. The Editorial Board of *The Philanthropist* would appreciate receiving suggestions from our readers in this connection.

May Louise Dickson