

## The Philanthropist – Annotated Bibliography

Levis, Fern (deceased) (1972). The Protection of Charities in Ontario. The Philanthropist/Le Philanthrope, 1(1), 11-21.

**Keywords:** Public Trustee of Ontario; Charities Accounting Act; The Mortmain and Charitable Uses Act; Charitable Gifts Act; The Corporations Act

**Abstract:** In Ontario, the machinery for the protection of charity is available, although rather rusty in parts. A higher degree of co-operation between the legal profession and the office of the Public Trustee would result in greater efficiency. A review should be undertaken of all charities legislation to eliminate the obsolete and archaic, and to introduce flexibility into the laws which will account for social concerns expressed in the life styles of a technological society.

Cullity, Maurice C. (1972). Statutory Machinery for Supervising Charities. The Philanthropist/Le Philanthrope, 1(1), 22-38.

**Keywords:** England; Wales; New Zealand; Republic of Ireland; Northern Ireland; United States

**Abstract:** Outlines the various statutory methods used for assisting, supervising, and controlling the administration of charitable funds in England and Wales, New Zealand, Republic of Ireland, Northern Ireland, and United States. Concludes that there is a need to establish a separate body with powers supplementary to those possessed by revenue authorities.

Peters, Victor and Frank Zaid (1972). Report to the Special Committee on Charitable Organizations on the Wills and Trusts Section of the Canadian Bar Association. The Philanthropist/Le Philanthrope, 1(1), 39-55.

**Keywords:** Pilot study

**Abstract:** Problem areas requiring future research include: (1) indefinite classifications; (2) use of foundations to control family corporations; (3) relative benefits to society; (4) self-dealing; (5) need to broaden foundation management; (6) effective sanctions and enforcement; and (7) tax-exemption and exempt income. Recommends an examination of new U.S. legislation for their effectiveness and application to Canadian problems.

Goulden, Joseph C. and the Commission on Foundations and Private Philanthropy (1972). Bookshelf. The Philanthropist/Le Philanthrope, 1(1), 56-57.

**Keywords:** Canada; United States

**Abstract:** Book reviews of The Money Givers and Foundations, Private Giving, and Public Policy.

Thorn, Stuart D. (1972). Cases and Comments. *The Philanthropist/Le Philanthrope*, 1(1), 58-63.

**Keywords:** Estate Tax Act

**Abstract:** A commentary on the case *Harshman Estate v. M.N.R.*

N/A (1972). News Items. *The Philanthropist/Le Philanthrope*, 1(1), 64.

**Keywords:**

**Abstract:** Resolution passed and forwarded to the Minister of National Revenue. Topics of discussion at the Annual Meeting include: "Investment Policy for Estates under New Tax Law", "A Rough Time for Charity - a Cross-Country Review of Tax Changes", "Churches and Religious Orders - Are They Charities?", and "The New Deal Dying."

Wilson, Bertha (deceased) (1973). Foundations in the Seventies. *The Philanthropist/Le Philanthrope*, 1(2), 3-6.

**Keywords:** Guild Inn; Healthcare; Education; Grantees; Innovation; Public Disclosure

**Abstract:** Reviews the all day conference at the Guild Inn in Scarborough, Ontario on "Foundations in the Seventies". Four panel discussions took place: (1) "Foundations: What Are They Doing?"; (2) Foundations in Relation to Hospital and Health Care"; (3) "The Role of Foundations in Relation to Education"; and (4) "What the Grantee Has to Say". Two themes were stressed: (1) lack of innovative granting programs; and (2) increased need for public disclosure.

Waters, Donovan (1973). The Advancement of Religion - a Form of Charity?. *The Philanthropist/Le Philanthrope*, 1(2), 7-16.

**Keywords:** *Gilmour v. Coats*; Public benefit

**Abstract:** Discusses the pros and cons of the subjective test (advocated by Chief Baron Palles in 1906) and the objective test (advocated by Lord Simonds in 1949) of determining public benefit for charitable trusts.

Appleby, Ronald (1973). The Taxation of Charitable Institutions. *The Philanthropist/Le Philanthrope*, 1(2), 17-27.

**Keywords:** Exemption; 90% distribution rule

**Abstract:** Discusses the income tax treatment of charitable institutions (organizations, corporations, and trusts), the nature of the exemption, and the requirements which must be met for the exemption to be maintained.

Thompson, Richard (1973). "Public" Charitable Trusts which Fail: An Appeal for Judicial Consistency. *The Philanthropist/Le Philanthrope*, 1(2), 28-38.

**Keywords:** Cy-près doctrine

**Abstract:** Argues that the search for a general charitable intention in cases of public charities may not be necessary and that the determination of ownership of public funds is much simpler than many judgments would suggest. Also argues that cases arising out of public appeals should be treated the same as bequests and settlements for charitable purposes.

Spiro, Solomon and Frank Zaid (1973). Bookshelf. *The Philanthropist/Le Philanthrope*, 1(2), 39-44.

**Keywords:**

**Abstract:** Book reviews of *Private Money and Public Service* and *Legal Aspects of Charitable Trusts and Foundations*.

Hartley, Norman (1973). Memo from Turner. *The Philanthropist/Le Philanthrope*, 1(2), 45-46 .

**Keywords:**

**Abstract:** The Memo from Turner report on corporate philanthropy states: "Canada's top 100 corporations donate less than 1% of their pre-tax profits to charity and they do it mainly in obsolete ways; Canadian philanthropic foundations are allowed to be far too secretive; the United Appeal is 'morally deceptive'".

Cullity, Maurice C. (1973). Cases and Comments. *The Philanthropist/Le Philanthrope*, 1(2), 47-50.

**Keywords:** McGill University

**Abstract:** A commentary on the cases *Re Metcalfe*, *Re Bethel*, and *Re Ryan Estate*.

Maimonides, Rabbi Moses Ben (1973). Flashback. *The Philanthropist/Le Philanthrope*, 1(2), 51.

**Keywords:** Eight degrees of charity

**Abstract:** Lists the 'eight degrees of charity' as observed by Rabbi Maimonides.

Morrison, George (1974). Philanthropy and the Church. *The Philanthropist/Le Philanthrope*, 1(3), 3-6.

**Keywords:** Eight degrees of charity

**Abstract:** Describes philanthropy from the Church perspective. Revisits Rabbi Maimonides' eighth degree.

Lejebvre, William (1974). Une Fiducie Bien Speciale\*. The Philanthropist/Le Philanthrope, 1(3), 7-9.

**Keywords:** Article 869 of the Civil Code of the Province of Quebec

**Abstract:** Reviews the provisions to establish charities in Quebec.

Cummings, Peter A. (1974). Corporate Law Reform and Canadian Not-For-Profit Corporations. The Philanthropist/Le Philanthrope, 1(3), 10-43.

**Keywords:** Bill C-213

**Abstract:** Discusses the unique aspects of the not-for-profit corporation which necessitate unique statutory treatment.

Northway, Mary L. (deceased) (1974). From Grantee to Grantor. The Philanthropist/Le Philanthrope, 1(3), 44-47.

**Keywords:** Neathern Trust

**Abstract:** Outlines the early work of the Neathern Trust, which Northway established in memory of her father.

Griffin, J.D. (1974). Health Studies and Charitable Foundations. The Philanthropist/Le Philanthrope, 1(3), 48-51.

**Keywords:** Early infancy; Childhood; Aging

**Abstract:** Makes a strong plea for foundation support in preventive health services and research in the field of the history of medicine and health.

Wilson, J.R.M. (deceased) (1974). "As I've Heard It". The Philanthropist/Le Philanthrope, 1(3), 52-55.

**Keywords:** Guild Inn

**Abstract:** Provides one perspective from the Guild Inn conference (very similar to the account written by Bertha Wilson). Greatest learning from the event was the importance for grantors and grantees to become aware of and to understand each other's problems.

Coombs, Maurice J. (1974). Bookshelf. The Philanthropist/Le Philanthrope, 1(3), 56-59.

**Keywords:** Canada; United States

**Abstract:** Book review of The Future of Foundations.

Hogg, P.W. (1974). Cases and Comments. The Philanthropist/Le Philanthrope, 1(3), 60-64.

**Keywords:** Conroy/Hunter

**Abstract:** A commentary on the cases Re Conroy and Re Hunter.

N/A (1974). News Items. The Philanthropist/Le Philanthrope, 1(3), 65.

**Keywords:** Private charitable foundations; Business corporations; Government; Religious organizations

**Abstract:** Announces two conferences on philanthropy: one organized by the Junior League of Toronto on the cross-section of funding bodies, and the other by the National Council of Churches on Christian Philanthropy.

McQuillan, Peter and Bryan Davies (1975). Investment Policies for Foundations. The Philanthropist/Le Philanthrope, 1(4), 3-14.

**Keywords:** Mutual funds; Real estate; Debt; Private placements; Real estate investment trusts (REITs); Dual purpose funds; Professional management

**Abstract:** Notes the historical, sub-par investment performance of endowed funds. Argues that investment performance can be improved by the adoption of new approaches in the areas of investment policy, portfolio structure, and portfolio management.

Hotson, Fred (1975). A Report on The Conference of the National Council of Philanthropy (Cleveland, Ohio, October 21-23, 1974). The Philanthropist/Le Philanthrope, 1(4), 15-18.

**Keywords:** Council of Philanthropy, 1974

**Abstract:** Stresses the conference's success of bringing together donors and donees. Recognizes the need for both groups to share the responsibility for a more humane, just, stable, and productive social order.

Garfinkel, Lili (1975). The Future of Funding. The Philanthropist/Le Philanthrope, 1(4), 19-21.

**Keywords:** The Agenda Committee; The Future of Funding seminar

**Abstract:** The process of social development in Ontario has been significantly influenced by voluntary and self-help associations. In addition, a well educated, highly informed public has become a potent force in introducing and implementing new programs and approaches concerned with solving societal ills and problems. However, the author argues that the available resources to meet these rapidly escalating needs and the development of new programs is lacking.

Copeman, Joseph G., Leckey, Robert G., and Jack H. Yocom (1975). Approaches to Corporate Philanthropy. The Philanthropist/Le Philanthrope, 1(4), 22-29.

**Keywords:** Bell Canada; Union Carbide Canada Limited; Gulf Oil Canada Limited

**Abstract:** Addresses the issues of innovation, contribution policies, and corporate responsibility.

Martin, Jill (1975). The Construction of Charitable Gifts. *The Philanthropist/Le Philanthrope*, 1(4), 30-38.

**Keywords:**

**Abstract:** Compares the construction by the court in *Re Faraker* of a testamentary gift to a charitable body which has apparently ceased to exist with that of *Re Finger's W.T.*, and to consider which interpretation carries out the testator's intentions most effectively.

Hogg, P.W. (1975). Case and Comment. *The Philanthropist/Le Philanthrope*, 1(4), 39.

**Keywords:** Queen's University

**Abstract:** A commentary on the case *Re Rattray*.

Howson, Alan G. (1977). Community foundations - an idea whose time has come. *The Philanthropist/Le Philanthrope*, 2(1), 3 - 13.

**Keywords:** Community foundations

**Abstract:** Brief discussion of community foundations - their history, purpose, administration, structure and legal form. Argues that community foundations are more centred on social services than private foundations are.

Sheridan, L.A. (1977). The Charpol Family Quiz. *The Philanthropist/Le Philanthrope*, 2(1), 14 - 33.

**Keywords:** Charpol Family

**Abstract:** Discussion of tax law regarding charitable trusts and political trusts, disaggregating the two, and how to tell which is which. Written in the form of a quiz with answers that illuminate the topic, citing case law.

Short, Hilary (1977). The need for private funding of Ontario's Hospitals. *The Philanthropist/Le Philanthrope*, 2(1), 34-39.

**Keywords:** Government spending cutbacks

**Abstract:** Hospital governance structure, relationship to government and governmental funding initiatives. Argues that government funding does not cover operating costs, so private funds are needed, and also for research, capital investment etc. Argues that private donations are, and will be, of prime importance to maintaining and developing hospital systems.

Mary Louise Dickson (reviewer) (1977). Bookshelf : Financing humanistic service, Martin A. Samuel. *The Philanthropist/Le Philanthrope*, 2(1), 40.

**Keywords:** Financing humanistic service

**Abstract:** Book review

Cullity, Maurice C. (1977). Case comment. *The Philanthropist/Le Philanthrope*, 2(1), 41 - 49.

**Keywords:** Case comment

**Abstract:** Case of a supervisory audit of a charitable foundation that ordered refunds of funds raised due to mismanagement. Cites historical case law to argue that the charities accounting act of ontario needs to be revised to provide for better supervision of charitable foundations. Argues for less restrictions on the public trustee in this matter.

(1977). Notice: Accounting principles - study group. *The Philanthropist/Le Philanthrope*, 2(1), 50.

**Keywords:** Accounting principals

**Abstract:**

Brown, Denis C (1977). The tax treatment of charities. *The Philanthropist/Le Philanthrope*, 2(2), 3-13.

**Keywords:** Taxes; Charities

**Abstract:** Change to Income Tax Act 1977. All charitable organizations must register to be exempt from income tax (previously only had to register in order to issue tax receipts). Distinguishes between giving organizations (charitable organizations) and fund distributions organizations (charitable foundations - public or private) - previously 3 categories: charitable orgs, non-profits corporations and charitable trusts. Penalty is revocation of status. New rules aimed at ending abuse of special status. General discussion of new tax rules, how they apply and the consequences for non-compliance.

Brown, Denis C. (1977). A kaleidoscopic view of the charity amendments. *The Philanthropist/Le Philanthrope*, 2(2), 14-55.

**Keywords:** Charity amendments

**Abstract:** Broad discussion of the implications of the 1977 income tax act changes - how charitable organizations should respond, what problems they might face and how they might avoid them. Detailed explanation of how the act will apply giving concrete examples of accounting implications. Criticizes harshness of law aimed at regulating the few charities that abused the system, saying that the new rules are too complex for the many charities that complied with the spirit of the law.

Slipp, Stephen J. (1977). Practical implications of the tax legislation for charitable organizations - two comments. *The Philanthropist/Le Philanthrope*, 2(2).

**Keywords:** Tax legislation; Charitable organizations

**Abstract:** Kincaid expresses concern that new tax laws as of 1977 require stringent accounting, which volunteer-run organizations will have trouble complying with. Penalty is revocation of status, with no room for error. Advocates for civil society input into government policy-making to avoid such situations in the future. Slipp is concerned with the unnecessary complexity of the new rules for legitimate organizations. Argues that few charitable organizations have the expertise to comply, tight reporting deadline compromises open discussion of finances with the public, specificity of law threatens breadth of activities undertaken in the best interest of clients, and does not account for difficulty in defining fund raising costs. Concludes that new legislation is too demanding on resources."

Not reviewed (1977). Bookshelf : Canadian Tax Treatment of Charities and Charitable Donations - Arthur B. C. Drache. *The Philanthropist/Le Philanthrope*, 2(2), 60.

**Keywords:** Canadian Tax; Charities; Charitable donations

**Abstract:** Canadian Tax, charities, and charitable donations

Wright, Gerald (1979). Professionalism in private philanthropy. *The Philanthropist/Le Philanthrope*, 2(3), 3 - 11.

**Keywords:** Private philanthropy

**Abstract:** Suggestions for unleashing the power, creativity and innovative capacity of private foundations to better complement government, rather than just reproducing it. Increased professionalism would result in a better use of resources, but slavish compliance with ones own policies will stifle creativity - so important to find a balance.

Levis, Fern a. (QC) (1979). Some implications of charitable trusts and charitable corporations. *The Philanthropist/Le Philanthrope*, 2(3), 12 (cont. 41-46).

**Keywords:** Charities accounting act; Corporations act; Variation of trusts act  
perpetuities act mortmain; Charitable uses act charitable gifts act

**Abstract:** General discussion of how various relevant acts impact charitable organizations of various kinds.

Wood, Peter h. (QC) (1979). Ontario sales tax and the not-for-profit organization. *The Philanthropist/Le Philanthrope*, 2(3), 13 - 33.

**Keywords:** Ontario sales tax; Not-for-profit



**Abstract:** Discussion of how not-for profit organizations can reduce costs under Ontario's retail sales tax act. Includes appendices of acts, regulations and rulings.

Radcliffe, DD (1979). the organic, whole earth, back to nature guide to grantsmanship. The Philanthropist/Le Philanthrope, 2(3), 34 - 40.

**Keywords:**

**Abstract:** Practical considerations in administering grants to better manage funds, gain credibility with donors and make your organization competitive. Focuses on partnership between voluntary sector and government.

(1979). Bookshelf. Shortcuts to Survival, a Practical Fundraising Manual. Joyce Yonge. The Philanthropist/Le Philanthrope, 2(3), 47.

**Keywords:** Fundraising

**Abstract:** A fundraising manual

Sheridan, L.A. (1980). Charitable causes, political causes and involvement. The Philanthropist/Le Philanthrope, 2(4), 5-20.

**Keywords:** Charitable causes

**Abstract:** Opinions regarding what is considered charitable with regard to political involvement, involvement in policy development, law improvement in terms of the spirit of the law.

Drache, Arthur b.c. (1980). Political activities: a charitable dilemma. The Philanthropist/Le Philanthrope, 2(4), 21-26.

**Keywords:** Charitable foundation rulings

**Abstract:** Implications of a ruling against a charitable foundation funding political studies in terms of other charities' activities, specifically educational activities. Considers implications for activism by non-profit organizations of various kinds.

Dickson, Mary Louise (1980). Give and take. The Philanthropist/Le Philanthrope, 2(4), 27-32.

**Keywords:** Income tax; Charitable activities

**Abstract:** Proposal to amend the income tax act to encourage individual participation in charitable activities. Proposal includes eliminating of standard deduction and introduction of a tax credit. Standard deduction provides no incentive to donate since no receipts are necessary. Tax credit should be based on donation, not income (currently 'cheaper' for high income because of progressive income tax). Down side is that it may not increase donations, but will put

pressure on government resources through reduced taxes. Issue was being discussed in the House at time of printing.

Sumner, K.L. (1980). Effective management and investment of charitable funds. *The Philanthropist/Le Philanthrope*, 2(4), 33-39.

**Keywords:** "Investment policy; Grants; Programs tax law"

**Abstract:** Discussion of investment to help sustain granting endowments, including social acceptability of investment portfolios. Investment brokers, and legal and tax implications of investment policies.

Spark, Peter. (1980). effective management and investment of charitable funds. *The Philanthropist/Le Philanthrope*, 2(4), 40-44.

**Keywords:** Inflation asset; Markets; Asset mix

**Abstract:** Argues for investing in a mix of assets to balance best long-term return with current income. Balance should protect against loss to inflation without assuming unacceptable risk.

(1980). Bookshelf - Canadian tax treatment of charities and charitable donations, 2nd edition - arthur b. Drache. *The Philanthropist/Le Philanthrope*, 2(4), 45.

(1980). Bookshelf: New corporate philanthropy. Frank Koch. *The Philanthropist/Le Philanthrope*, 2(4), 46.

**Keywords:** Corporate social responsibility

*Toronto Star*, Tuesday April 18, 1978 (1980). News item. Ottawa shouldn't muzzle charities. *The Philanthropist/Le Philanthrope*, 2(4), 47-48.

**Keywords:** Charity activities

**Abstract:** Expresses outrage at the restrictive legislation on political activity of charities, especially in the case of advocating for native peoples, handicapped [sic], the poor etc. Argues that it is out of touch with the wide-ranging responsibilities and activities of charities.

(1980). Notice: Canadian centre for philanthropy conference. *The Philanthropist/Le Philanthrope*, 2(4), 49.

**Keywords:** Philanthropy conference.

**Abstract:** Theme: matching needs with resources

Kincaid, Douglas (1981). Lotteries - the Pros and Cons for Charitable Organizations. The Philanthropist/Le Philanthrope, 3(1), 3-9.

**Keywords:** Fundraisers; Lotteries

**Abstract:** Pros and cons of using lotteries as fundraisers - raise a lot of money but may jeopardise other sources if perceived to be too successful. Also perceived criminality - kickbacks, fixing etc. Lotteries fairly new as fundraising mechanism.

Fisher, Ernest C. (1981). Lotteries - the Pros and Cons for Charitable Organizations. The Philanthropist/Le Philanthrope, 3(1), 3-9.

**Keywords:** Lotteries; Charitable organizations

**Abstract:** Expresses support for lottery fundraising and for the laws that protect charities from sharks or shysters in the process. Discusses some administrative and regulatory aspects of running lotteries and also explains provincial and municipal governmental roles in managing them. discusses some ethical issues of gambling. also comments that in Alberta gambling crowds out other giving - problem for charities that don't participate.

Council on Foundations inc. Washington D.C. (1981). Principles and Practices for Effective grantmaking. The Philanthropist/Le Philanthrope, 3(1), 11-13.

**Keywords:** Grantmaking

**Abstract:** 11 principles for grantmaking to improve transparency, accountability and matching needs with resources. Principles adopted by board of directors of the council on foundations in 1980.

Various (1981). Representations to finance Canada regarding changes in the income tax act relating to charitable gifts. The Philanthropist/Le Philanthrope, 3(1), 14-18.

**Keywords:** Income tax act; Bequests; Charitable gifts

**Abstract:** Analysis of impacts of tax act relating to charitable gifts, including unintended consequences. Deals with treatment of bequests, capital and restrictions on giving. Suggests some rule changes to better facilitate bequests and inter vivos gifts.

Graham, Colin, FCA (1981). Accounting for non-profit organizations - as it is now and may be in the future - the director's concerns. The Philanthropist/Le Philanthrope, 3(1), 19-26.

**Keywords:** Accounting; Functional reporting

**Abstract:** Comments on how accounting is now and how it should be in the future to make financial statement rules more flexible, cohesive and more transparent. Specific recommendations follow re functional reporting, principles, combined statements, condensed statements, depreciation etc. Expansion of reporting is recommended.

Cunningham, Howard M. (1981). The effective management and investment of charitable funds - mortgage investments for charitable foundations. *The Philanthropist/Le Philanthrope*, 3(1), 27-34.

**Keywords:** Risk management

**Abstract:** There are legal and tax obstacles to using real estate to draw a return that outpaces inflation (given regulations on size and management) - so mortgages are another option. Mortgages can provide an inflation hedge at extremely low risk.

Jarislowski, Stephen A. (1981). *The Philanthropist/Le Philanthrope*, 3(1),

**Keywords:** Equities

**Abstract:** Equities are a good option if you can afford volatility - safe over longer time horizons and avoid spending of capital. Argues that this is the best option for an endowment fund that wants to spend more than 2% per annum without spending capital. But this avenue requires greater knowledge and discipline.

Dickson, M.L. and Laurence C. Murray (1981). recent tax developments. *The Philanthropist/Le Philanthrope*, 3(1), 35-39.

**Keywords:** Tax exemption; Interest income

**Abstract:** All companies, even if tax exempt, have to now account for interest income on an accrual basis. More impact on charitable foundations although more generally applicable. Concomitant change in income reserve allowance alleviates this somewhat.

McKaay, Carole (1981). *Bookshelf: Conducting Evaluations: Three Perspectives*. *The Philanthropist/Le Philanthrope*, 3(1), 41-42.

**Keywords:** Evaluation strategy

**Abstract:** Book argues that evaluation strategy should not focus on research design but on a dynamic model that serves community, grantees, and donors.

Dickson, Mary Louise (1981). *Bookshelf : Financial reporting for non-profit organizations - a research study by the Canadian institute of chartered accountants*. *The Philanthropist/Le Philanthrope*, 3(1).

**Keywords:** Financial reporting

**Abstract:** Final report on recommendations for better financial reporting for non-profit organizations.

(1981). Bookshelf: The Canadian book of charities: The guide to intelligent giving. The Philanthropist/Le Philanthrope, 3(1).

**Keywords:** Canadian charities

**Abstract:** List of Canadian Charities that choose to advertise in the book.

(1981). Conference listings. The Philanthropist/Le Philanthrope, 3(1), 43.

**Keywords:** Voluntary sector programs

**Abstract:** Voluntary sector programs, York University community board volunteers - today for tomorrow conference

Coombs, J.J. (1982). Advantages and disadvantages of charitable organizations establishing separate foundations. The Philanthropist/Le Philanthrope, 3(2), 1-12.

**Keywords:** Foundations

**Abstract:** Discusses conditions under which it is advantageous to establish a separate foundation, including tax implications. Recommends full discussion of implications with tax and legal advisors to fully understand ramifications, especially since the long-term plan might be affected by subsequent changes in tax law and legislation.

Wirsig, Claus (1982). Public foundations: The operating experience. The Philanthropist/Le Philanthrope, 3(2), 12-14.

**Keywords:** Public foundations

**Abstract:** Discusses advantages of a separate foundation, based on operating experience. Makes recommendations for what works based on sick kids experience.

Arlett, Allan (1982). A more cautious view. The Philanthropist/Le Philanthrope, 3(2).

**Keywords:** Wirsig

**Abstract:** Following on from wirsig - warns that establishing a separate foundations runs the risk of relinquishing control, or diverging objectives that may be hard to reconcile at a later date.

Ivey, R.M. (1982). The private charitable foundation: working together to match needs with resources. The Philanthropist/Le Philanthrope, 3(2), 15-21.

**Keywords:** Private charitable foundations

**Abstract:** Argues that foundations are particularly appropriate for the 80s as they can support a wide range of activities, assist other charities and causes, replace public sector funding, they are stable. Foundations co-operate amongst themselves and are able to match needs with resources.

Meech, H.W. (1982). The private charitable foundation: Roles and responsibilities in philanthropy. *The Philanthropist/Le Philanthrope*, 3(2), 21-24.

**Keywords:** Private charitable foundation

**Abstract:** Recommends narrowing and deepening funded activities for greater impact. Should define area of interest but be flexible on details, publish reports to get constructive criticism, include municipal leaders to ensure buy-in, establish small board of trustees to act expeditiously.

Various (1982). Submissions of the association of Canadian foundations to the minister of finance on the budget proposals of November, 1981. *The Philanthropist/Le Philanthrope*, 3(2), 25-42.

**Keywords:** Disbursement requirements, non-qualified investments

**Abstract:** Full reproduction of resolutions by federal government and submissions by association of Canadian foundations. Responses to specific items in the budget proposal with comprehensive appendices of the impacts of each resolution. Concluded by a release from Allan J. McEachen (deputy prime minister and minister of finance) addressing these concerns and clarifying changes that have been made in accordance.

Drache, Arthur B.C. (1982). Viewpoint: 1981 budget - failure or progress?. *The Philanthropist/Le Philanthrope*, 3(2), 43-47.

**Keywords:** 1981 budget

**Abstract:** History of relevant tax amendments since 1973. then discusses 1981 budget process, arguing that ministry of finance was not sympathetic to charitable donations, and did not consider how to make donations more attractive. claims that budget proposals are harsh and potentially disastrous and were determined undemocratically.

Dickson, M.L. and Laurence C. Murray (1982). Recent tax developments. *The Philanthropist/Le Philanthrope*, 3(2), 48-55.

**Keywords:** Income tax information, returns, customs duty, federal sales tax, exemptions, Ontario retail sales tax rebate.

**Abstract:** Detailed analysis of changes to tax system affecting charities, including the 1981 budget proposal.

Arlett, Allan (1982). Bookshelf - The handbook on private foundations. David F. Freeman. *The Philanthropist/Le Philanthrope*, 3(2), 56-57.

**Keywords:** Private foundations

**Abstract:** Handbook prepared for the council on foundations (Washington-based). Some Canadian foundations are members. Deals with problems faced by both grantees and grantmakers. Reviewer argues this is valuable because

Canadian tax officials are increasingly looking at USA practices and they might one day be applied to Canada.

Bevan, Lynn (1982). Bookshelf: The first ten years. Earl F. Damude. The Philanthropist/Le Philanthrope, 3(2), 58.

**Keywords:** Physicians; PSI Foundation

**Abstract:** History of the physicians services incorporated through transition to government operated medical plan and establishment of PSI Foundation (funded by PSI reserves). Describes foundation and its activities including research and grants.

Waitzer, Edward (1982-83). Public policy and the tax treatment of philanthropy. The Philanthropist/Le Philanthrope, 3(3), 3-9.

**Keywords:**

**Abstract:** Discusses whether tax credits or income deductions are more effective in encouraging private giving. Also discusses other mechanisms to incentivize donation. Argues that there should be a better understanding of philanthropic sector, and more coherent policy, and that this will inform the best incentive mechanisms.

Morrison, Ian (1982-83). Redefining 'charities' in the income tax act. The Philanthropist/Le Philanthrope, 3(3), 10-12.

**Keywords:** Income tax act; Charities

**Abstract:** Argues that the working definition of charitable objectives is too narrow. Should be more flexibly to allow charitable sector to determine what is charitable - this would be consistent with government objective of decentralization. Commends the proposed income tax amendment for sympathetic consideration.

Goodman, Wolfe a. (1982-83). proposed changes to the tax credit system. The Philanthropist/Le Philanthrope, 3(3), 13-21.

**Keywords:** Capital gains tax

**Abstract:** Discusses tax treatment of donations - raises tax credit vs. Income deductions debate. Recommends amending capital gains and sales tax to encourage gifts of business shares rather than punishing them.

Swaigen, John (1982-83). Philanthropy and the natural environment. The Philanthropist/Le Philanthrope, 3(3), 22 - 31.

**Keywords:** Natural environment; Philanthropy

**Abstract:** Discusses ways to ensure that gifts of protected land are not subsequently unprotected - restrictive covenant, determinable fee simple,

charitable gifts with subsequent gifts subject to contingencies.

(1982-83). Repeal of the mortmain and charitable uses act. *The Philanthropist/Le Philanthrope*, 3(3), 32-34.

**Keywords:** Charitable uses

**Abstract:** Repeal of mortmain and charitable uses act eff. June 15 1982. discussion of implications on ability to hold land without a license in mortmain.

Intven, Henry G. (1982-83). Viewpoint: Political activity and charitable organizations. *The Philanthropist/Le Philanthrope*, 3(3), 35-50.

**Keywords:** Political activity

**Abstract:** Raises debate over political activities undertaken by registered charities and intolerance of same by income tax act, and restrictiveness of definition of charitable objects. Proposes resolutions - clarify definition of charitable objects and broaden to include anything beneficial to the community.

Dickson, M.L. and Laurence C. Murray (1982-83). Recent tax developments. *The Philanthropist/Le Philanthrope*, 3(3), 51-54.

**Keywords:** Income tax regulations, customs duty, federal sales tax on goods for disabled

**Abstract:** Provides update on budget - amendments proposed in upcoming discussion paper. Provides update on a case involving treatment of investments and re political activities. Income tax act amended to clarify reporting requirements. Implications of cancelling exemptions from Ontario retail sales tax on school supplies, cleaning and hygiene products, energy conservation items and others potentially detrimental to philanthropic aims.

Lee, Christine (1982-83). bookshelf - corporate philanthropy by council on foundations. *The Philanthropist/Le Philanthrope*, 3(3), 55.

**Keywords:**

**Abstract:** Publication to improve effectiveness of corporate grantmaking.

Mcquaid, Brenda (1982-83). bookshelf - voluntary agencies in the welfare state by ralph m. Kramer. *The Philanthropist/Le Philanthrope*, 3(3), 56.

**Keywords:**

**Abstract:** Comparative study voluntary organizations serving handicapped in 4 countries - analysis of governance environment, government relationship and position of welfare state.

Murray, Victor (1982-83). bookshelf - managing nonprofit organizations edited by diane borst and partick j. Montana. *The Philanthropist/Le Philanthrope*, 3(3), 57 - 58.

**Keywords:**



**Abstract:** Various papers on managing non-profits.

Bromley, Blake (1983). duties and responsibilities of directors. The Philanthropist/Le Philanthrope, 3(4), 3 - 8.

**Keywords:** common law

**Abstract:** Discusses broad range of legal responsibilities of a director of a charitable board based on legislation and case law. Includes conflicts of interest, wage liability, acts of fraudulence and good faith.

Mccomiskey, A.J. (1983). the role of the public trustee. The Philanthropist/Le Philanthrope, 3(4), 9 - 16.

**Keywords:** mortmain and charitable uses act, charities accounting act, charitable gifts act

**Abstract:** Discusses role of public trustee vis a vis implementing laws affecting charities, and recommends clarification on some legislation. Recommends reform so that charities are not unduly burdened but there is still adequate prevention of fraud or mismanagement. makes a bid for more complete record-keeping to monitor charitable organizations.

Cullity, Maurice c. (1983). case comment: mcgovern v. Attorney general. The Philanthropist/Le Philanthrope, 3(4), 17 - 23.

**Keywords:**

**Abstract:** Discusses the debate re definition of charitable objects as it has played out in case law over four centuries. Discusses mcgovern v. Attorney general and how the ruling may influence future treatment of the charity/political boundary.

Segal, Brian (1983). viewpoint: social policy in difficult times - a time for discrimination. The Philanthropist/Le Philanthrope, 3(4), 24 - 28.

**Keywords:**

**Abstract:** Argues that distinctions need to be made between core and periphery services - needs and wants - in order to maintain social services in times of financial constraints. Quality should be maintained even as quantity diminishes - more effective allocation of resources. maximum efficacy can be achieved through a mix of public and private funding.

Hoey, John and Couet, Suzanne (1983). health services research: new directions. The Philanthropist/Le Philanthrope, 3(4), 29 - 32.

**Keywords:**

**Abstract:** Advocates for the importance of health services research and argues that it is underfunded. Most funding goes to personal health research, but should also go to researching structure, process and outcome of personal health services so that a better contribution can be made to policy development in the future.

Mcqueen, Gregory (1983). Evaluating health promotion programs. *The Philanthropist/Le Philanthrope*, 3(4), 33 - 37.

**Keywords:**

**Abstract:** There is a need to assess health promotion models, rather than just intervention models, and for building better evaluation tools. Details the desirable health promotion program characteristics (good evaluation tools, clearly defined target group etc.) as well as mistakes to avoid (elitism, recreational programs etc.).

Bond, Arthur C. (1983). new tax proposals for charities. *The Philanthropist/Le Philanthrope*, 3(4), 38 - 44.

**Keywords:**

**Abstract:** Assesses discussion paper on taxation of charitable organizations and foundations. Explains proposed changes and provides a copy of the Canadian centre for philanthropy's submission to the department of finance. Submission is a response to discussion paper critiquing specific aspects of the proposal and makes recommendations for improvement.

Dickson, M.L. and Murray, L.C. (1983). recent tax developments. *The Philanthropist/Le Philanthrope*, 3(4), 45 - 46. "

**Keywords:**

**Abstract:** "Explains changes to budget proposals of November 1981, as enacted march 1983. Also provides an update on a case re the dichotomy between trust law and income tax law. Update on sales tax exemption residential furniture, especially relevant to those who maintain homes for the handicapped."

(1983). bookshelf - the federal budget resolutions of november 12, 1981 and their effect on charities in Canada by Canadian centre for philanthropy. *The Philanthropist/Le Philanthrope*, 3(4), 47 - 48.

**Keywords:**

**Abstract:** Urges organizations to study budget proposals in order to determine how it might affect them.

Waitzer, Edward and Berman, Joseph (1983). bookshelf - endowed charitable foundations in Canada - a study of spending and investment strategies under revenue Canada legislation by david j. Fowler and harvey rorke. *The Philanthropist/Le Philanthrope*, 3(4), 48 - 52.

**Keywords:**

**Abstract:** Explains how revenue Canada's rules impact investments of charitable foundations.

Deeg, J.F. (1984). How and What Canadians Contribute to Charity?. The Philanthropist/Le Philanthrope, 4(1), 3-31.

**Keywords:** 1970s; Canadian Centre for Philanthropy

**Abstract:** Individual generosity continued to decline in Canada through the 1970s. Yet, those who did contribute were more generous than ever, and pensioners devoted more than twice the average percentage of their incomes to charity. Youth increased their contributions, but only slightly.

Webster, C.R. (1984). Public and Private Philanthropy in the Eighties. The Philanthropist/Le Philanthrope, 4(1), 32-58.

**Keywords:** 1980s; Economic decline

**Abstract:** Individual charitable donations have declined in the 1980s. Government responded with increased subsidization for social assistance and personal social services. Further research and analysis is required to determine why Canadians have changed their gift-giving patterns.

Haynes, Arden R. (1984). Viewpoint: Corporate Philanthropy in Difficult Times. The Philanthropist/Le Philanthrope, 4(1), 59-60.

**Keywords:** Economic decline

**Abstract:** Argues that the fundamental civility of society is most called into question and placed under the most pressure during difficult economic times. Calls for a collective responsibility to do everything possible before looking to the government for help.

Economides, John N. (1984). Viewpoint: Assisting and Working with Social Service Agencies in Difficult Times - The Role of the Private Sector. The Philanthropist/Le Philanthrope, 4(1), 61-63.

**Keywords:** Economic decline; In cash and in kind donations; Volunteers; Pensions; Capacity building

**Abstract:** Argues that in difficult times, corporate grantors must increase their support of social agencies in cash and in kind. Corporations must also explore, with agencies, imaginative ways of exploiting the goodwill and volunteer potential of employees and pensioners.

Bond, C. Arthur (1984). New Tax Proposals for Charities. The Philanthropist/Le Philanthrope, 4(1), 64-66.

**Keywords:** Tax; Department of Finance; Classification; Disbursement quota; Non-qualified investments; Anti-avoidance rules

**Abstract:** Reports the successful conclusion of a long consultative process between the representatives of the Department of Finance and organizations representing the voluntary sector.

Dickson, M.L. and Laurence C. Murray (1984). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 4(1), 67-69.

**Keywords:** Tax; Burns v. M.N.R.; Laidlaw Foundation

**Abstract:** Provides an update of the Laidlaw case (discussed in Vol. 3, No. 4) which is now under appeal.

Gilbert, Nathan and Judge Sidney Diamond (1984). Bookshelf. *The Philanthropist/Le Philanthrope*, 4(1), 70-72.

**Keywords:**

**Abstract:** Book reviews of Canadian Social Welfare and Scholars and Dollars, a study on spending on post-secondary education in Ontario.

Held, Bryan H. (1984). Keeping a Charity Functioning. *The Philanthropist/Le Philanthrope*, 4(2), 3-19.

**Keywords:** Industry statistics; Mandatory filing requirements; Internal controls; Reporting; Budgeting, Administrative procedures; Value-for-money audits

**Abstract:** Reviews some of the major factors that directors, trustees, and management should consider if they are to maintain a smooth-running non-profit organization that meets its original objectives and that minimizes exposure of directors and trustees will emerge.

Graham, Colin (1984). Financial Reporting for Non-Profit Organizations. *The Philanthropist/Le Philanthrope*, 4(2), 20-21.

**Keywords:** Regulation

**Abstract:** Reviews financial reporting updates from: the CICA Research Study; the Canadian Non-Profit Corporations Act and Regulations; the U.S. Financial Accounting Standards Board (FASB); and the United Kingdom.

Waitzer, Edward (1984). Viewpoint: Building Capacity in the Voluntary Sector. *The Philanthropist/Le Philanthrope*, 4(2), 22-25.

**Keywords:** Credit unions

**Abstract:** Proposes the idea that the voluntary sector should create and support its own financial intermediary in order to build sector capacity.

- Hodgson, John M., and Anne C. McNeely (1984). Trusteeship and the Charitable Corporation. *The Philanthropist/Le Philanthrope*, 4(2), 26-42.  
**Keywords:** Trust law; Corporate law  
**Abstract:** Addresses the issues of: charitable corporations as trustees; gifts as trusts for corporate objects; failed gifts and disappearing recipients - cy-près; and dealing with assets.
- Tompkins, Glenn C. (1984). Deferred Giving Through Life Insurance. *The Philanthropist/Le Philanthrope*, 4(2), 43-46.  
**Keywords:** Economic decline  
**Abstract:** Considers the benefits of developing a successful deferred giving program based on life insurance, especially during a time of economic decline.
- Despard, Arthur W. (1984). Liability Insurance for Charitable Organizations. *The Philanthropist/Le Philanthrope*, 4(2), 47-50.  
**Keywords:** Liability insurance; Accident insurance; Property, crime, and pressure-objects insurance  
**Abstract:** Overviews the areas which must be considered when you are arranging an insurance program for your non-profit organization, including: Comprehensive General Liability (C.G.L.); automobile; directors' and officers' liability; umbrella liability; individual personal accident insurance.
- Dickson, M.L. and Laurence C. Murray (1984). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 4(2), 51-52.  
**Keywords:** 1980s; Income Tax Act  
**Abstract:** Provides an update of current budget proposals; *The Gull Bay Development Corporation v. The Queen*; the Interpretation Bulletins issued by Revenue Canada; and taxation advisory.
- Forster, Joyce (1984). Bookshelf. *The Philanthropist/Le Philanthrope*, 4(2), 53-56.  
**Keywords:** Maclean Hunter; Royal Conservatory of Music; Canadian Opera Company; Stratford Shakespearean Festival; Chalmers Foundation  
**Abstract:** Book review of *Both Sides of the Street: One Man's Life in Business and the Arts in Canada*.
- Bryan, W. Lawrence (1984). Strategic Planning for Voluntary Agencies. *The Philanthropist/Le Philanthrope*, 4(3), 3-14.  
**Keywords:** National Foundation, The  
**Abstract:** Reviews the four phases (and key decisions) of strategic planning for non-profits: (1) planning to plan (commitment to change); (2) analysis and 'strategizing' (active involvement); (3) strategy formulation (preferred scenario); (4) and implementation (improved performance).

Moyer, Mel S. (1984). How Voluntary Sector Managers Might Use Consumer Research to Market Their Organizations to Volunteers. *The Philanthropist/Le Philanthrope*, 4(3), 15-25.

**Keywords:** Consumer behaviour; Lifestyle research; Interpersonal influence networks; Opinion leaders; Brand loyalty

**Abstract:** Argues that it is role of marketing to facilitate mutually advantageous exchanges between an organization and its clients. Reviews different ways organizations accomplish such exchanges. Concludes that all organizations engage in marketing.

Swaigen, John (1984). Viewpoint: Freedom of Speech and Charitable Organizations. *The Philanthropist/Le Philanthrope*, 4(3), 26-33.

**Keywords:** Income Tax Act

**Abstract:** Argues that the current law is hostile to aggressive attempts to achieve social change. Recommends that the law is changed in a manner similar to that by the National Voluntary Organizations (NVOs), which have proposed that the Income Tax Act be amended to include definitions of charitable objects and charitable activities.

Brown, Joseph R. (1984). Sales and Property Tax Exemptions for Charities. *The Philanthropist/Le Philanthrope*, 4(3), 34-44.

**Keywords:** Income Tax Act; Exercise Tax Act

**Abstract:** States that the rules and practice governing the sale and property taxation of charitable organizations are by no means consistent or clear in their applications. Stresses the importance of charitable organizations to study and try to understand them.

Wardle, Betty D. (1984). Revenue Canada Offers Guidance to Charities. *The Philanthropist/Le Philanthrope*, 4(3), 45-50.

**Keywords:**

**Abstract:** Provides tax-related guidelines for charities in a question and answer format.

Dickson, M.L. (1984). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 4(3), 51-52.

**Keywords:** Cash for life lottery; British Museum

**Abstract:** Reviews two cases concerning charities: (1) *Rumack v. M.N.R.*; and (2) *Trustees of British Museum v. H.M. Attorney General*.

Goldie, Gordon L. and Joyce Forster (1984). Bookshelf. The Philanthropist/Le Philanthrope, 4(3), 53-56.

**Keywords:**

**Abstract:** Book reviews of DeBrett's Illustrated Guide to the Canadian Establishment and Managing Voluntary Organizations: Proceedings.

Goodman, Wolfe D. (1984). The Impact of Taxation on Charitable Giving: Some Very Personal Views. The Philanthropist/Le Philanthrope, 4(4), 5-15.

**Keywords:** Tax penalties; appreciated property; split-dollar life insurance

**Abstract:** Describes some of the pitfalls and constraints faced by Canadian philanthropists under current tax law and outlines suggestions as to how such liabilities can be mineralized.

Travis, John (1984). Storing and Managing Donor Information. The Philanthropist/Le Philanthrope, 4(4), 16-22.

**Keywords:** Donor records; data collection; economic decline

**Abstract:** Addresses the need for maximizing fundraising efforts when giving declines. Offers advice of assistance to those who have not yet computerized their fundraising operations and are confused by the conflicting claims of the various hardware manufacturers and software systems.

Coutts, John (1984). Viewpoint: The Role of Volunteers in Canadian Society. The Philanthropist/Le Philanthrope, 4(4), 23-28.

**Keywords:** Volunteers

**Abstract:** Makes a strong plea for more recognition and support for the voluntary sector. Argues that volunteers have a tremendous influence on the shape of Canadian society and economy.

Schafer, Paul D., Putns, Rudy, and Donna Berman (1984). Education and Training. The Philanthropist/Le Philanthrope, 4(4), 29-37.

**Keywords:** University of Toronto, Certificate Programme Committee; UNICEF Canada

**Abstract:** Outlines three educational programs which are designed to meet the specific needs of charitable organizations: (1) "The Cooperative Program in Arts Administration: A Progress Report from the University of Toronto"; (2) "The Certificate Programme in Fund Raising Management"; and (3) "Volunteer Training: The UNICEF Program". They are of interest to directors and boards seeking staff or management with a high level of skills or who are considering a program of staff or volunteer upgrading.

- Dickson, M.L. and Laurence C. Murray (1984). Recent Tax Developments. The Philanthropist/Le Philanthrope, 4(4), 38-40.  
**Keywords:** Canada-U.S. Tax Convention; McBurney v. The Queen  
**Abstract:** Outlines expected changes in the Income Tax Act and reports on a recent case which may have far-reaching implications for gifts to charity where some element of benefit to the taxpayer is involved.
- Forster, Joyce, Schafer, Paul D., and John W. McDowall (1984). Bookshelf. The Philanthropist/Le Philanthrope, 4(4), 41-44.  
**Keywords:** Leadership; Fitness Canada; Foundation Center; U.S. donations to foreign programs  
**Abstract:** Book reviews of The Volunteer Leader in Physical Activity and Sport: Summary of a National Survey, The Ten Lost Commandments of Fund Raising, and Grants for International and Foreign Programs.
- Watson, Rod (1985). Charity and the Canadian Income Tax: An Erratic History. The Philanthropist/Le Philanthrope, 5(1), 3-21.  
**Keywords:** Tax deductions; Personal charitable donations  
**Abstract:** Argues that government was content to leave charities alone until it saw them as a means of serving government purposes. This view is of particular interest in light of the continuing debate about what constitutes "political activity" by charities.
- Gibson, Robert H. (1985). Investment Strategy for Endowed Charitable Foundations. The Philanthropist/Le Philanthrope, 5(1), 22-40.  
**Keywords:** Income Tax Act; Disbursement rules; Investment restrictions  
**Abstract:** Notes that the 4.5% disbursement quota for foundations is just one of the factors to be considered when investment policies and decisions are made and illustrates the need for flexibility if investment objectives are to be met.
- Goodman, Edwin A. (1985). Viewpoint: Patriotism in Peacetime. The Philanthropist/Le Philanthrope, 5(1), 41-45.  
**Keywords:** Decay of social conscience  
**Abstract:** Argues that "private" charity should remain private. Believes that "personal involvement and social participation of individual citizens are fundamental requirements of a successful democratic society". Highlights the decline in individual and corporate charity contributions since the late 1950s.
- Waters, D.W.M. (1985). Case Review: In the Matter of Laidlaw Foundation. The Philanthropist/Le Philanthrope, 5(1), 46-55.  
**Keywords:** Tax; Burns v. M.N.R.; Laidlaw Foundation



**Abstract:** Reviews the Laidlaw case - a challenge by the Public Trustee of Ontario of certain payments made by the Laidlaw Foundation to sports organizations. Considers the question: is a statutory definition of charity required?

Dickson, M.L. and Laurence C. Murray (1985). Recent Tax Developments. The Philanthropist/Le Philanthrope, 5(1), 56-58.

**Keywords:** Income Tax Act; Disbursement rules; Investment restrictions

**Abstract:** Discusses the new provisions of the Income Tax Act as it affects charities. Notes that these provisions have been evolving since the November 1981 Budget. Expresses "fervent wish" for no more major amendments to the Act in the near future.

Iley, Sarah and Brian O'Connell (1985). Bookshelf. The Philanthropist/Le Philanthrope, 5(1), 59-64.

**Keywords:**

**Abstract:** Book reviews of Developing Effective Art Boards and America's Voluntary Spirit.

Bromley, E. Blake (1985). Planned Giving Instruments: The Great Circle Route. The Philanthropist/Le Philanthrope, 5(2), 3-24.

**Keywords:** Great Circle Route, The; Wills; Dependants' Relief Legislation; Charitable Remainder Trusts; Revocable Charitable Remainder Trusts; Income Attribution

**Abstract:** Argues that Canadians will need to develop and design planned giving instruments (beyond wills) which reflect Canadian tax and estate laws rather than trying to copy what their American counterparts use.

Gregory, John D. (1985). The Director's Creed: Give, Get or Get Off. The Philanthropist/Le Philanthrope, 5(2), 25-28.

**Keywords:** Board of directors

**Abstract:** Provides three reasons why directors should give to their organizations: (1) to help the organization itself; (2) to demonstrate a public dedication to the group; and (3) to establish credibility when they are asking other people for donations.

Castonguay, Claude (1985). Viewpoint: The Debate on Universality. The Philanthropist/Le Philanthrope, 5(2), 29-38.

**Keywords:**

**Abstract:** Discusses the issues of both universality and indexing of social programs and his own views of how services might be maintained when expenditures are reduced.

- White, Norman (1985). Counterpoint: A Response to "How and What Canadians Contribute to Charity". *The Philanthropist/Le Philanthrope*, 5(2), 39-47.  
**Keywords:** 1970s; Canadian Centre for Philanthropy  
**Abstract:** Provides a different interpretation of the figures found in J.F. Deeg's study of "How and What Canadians Contribute to Charity" (*The Philanthropist*, Vol. 4, No. 1).
- Jackman, Frederic L.R. (1985). Putting your Case to the Family Foundation. *The Philanthropist/Le Philanthrope*, 5(2), 48-51.  
**Keywords:**  
**Abstract:** Speaks to the Jackman Foundation. Suggests ways for professional and volunteer fundraisers to approach foundations for financing support.
- Dickson, M.L. and Laurence C. Murray (1985). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 5(2), 52-55.  
**Keywords:** Scarborough Community Legal Services v. R.  
**Abstract:** Discusses amendments to the Income Tax and Tax Court of Canada Acts. Notes three resolutions of the May 23, 1985 Budget of interest to charities.
- Waitzer, Edward J. (1985). Bookshelf. *The Philanthropist/Le Philanthrope*, 5(2), 56-60.  
**Keywords:** Samuel Martin  
**Abstract:** Book reviews of *An Essential Grace* and *Helping You Helps Me: A Guide for Self-Help Groups*.
- Wolf, Jacke (1985). A Comparison of the Role of the Voluntary Sector. *The Philanthropist/Le Philanthrope*, 5(3), 3-16.  
**Keywords:** Canada; United States  
**Abstract:** Offers a direct comparison of the voluntary sectors in Canada and the United States, which in turn, provides an opportunity to evaluate our system and consider whether we should import new ideas.
- Campbell, Ellen K. (1985). Volunteers in the Unionized Agency: Partners or Threats?. *The Philanthropist/Le Philanthrope*, 5(3), 17-22.  
**Keywords:** YWCA  
**Abstract:** Looks at the management problems which may arise from the unionization of staff in a voluntary agency

Calvert, John (1985). Volunteers in the Unionized Workplace: Problems and Prospects. *The Philanthropist/Le Philanthrope*, 5(3), 23-29.

**Keywords:** Canadian Union of Public Employees (CUPE)

**Abstract:** Considers the role of volunteers in unionized workplaces in the public sector or in related private sector service activities

Hamilton, John P. (1985). Viewpoint: The Regulation of Charities - The Ideal. *The Philanthropist/Le Philanthrope*, 5(3), 30-38.

**Keywords:** Income Tax Act

**Abstract:** Presents "ideal" regulation of charities by income tax authorities. Proposes that charities should only comply with one set of rules that are set and imposed by the federal government.

How, Michael S.F. (1985). Institutional Investment in Foreign Markets. *The Philanthropist/Le Philanthrope*, 5(3), 39-46.

**Keywords:** National Trust Global Fund, The

**Abstract:** Discusses the advantages of investment in foreign, and particularly, overseas markets.

Dickson, M.L. and Laurence C. Murray (1985). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 5(3), 47-50.

**Keywords:**

**Abstract:** Describes the release of a revised form T3010, changes in sales tax exemption in Quebec, and the overturning on appeal of the decision in *McBurney v. The Queen*.

Mabley, John, Waitzer, Edward J., and Catherine E.L. McMaster (1985). Bookshelf. *The Philanthropist/Le Philanthrope*, 5(3), 51-56.

**Keywords:**

**Abstract:** Book reviews of *Canadian Directory to Foundations*, *The Board Member's Book: Making a Difference in Voluntary Organizations* and *A Guide for Church Treasurers*.

Kitchen, Harry (1986). Some Evidence of the Distribution of Charitable Donations by Families in Canada. *The Philanthropist/Le Philanthrope*, 6(1), 3-33.

**Keywords:** Survey of Family Expenditures, 1982

**Abstract:** Provides a statistical analysis of the charitable donations of Canadian families. The information is of great interest to those involved in, or responsible for, fundraising and policy decisions in both the public and private sectors.

- Doyle, Robert and Livy A. Visano (1986). Increasing Accountability: A Look at the United States National Committee for Responsive Philanthropy. *The Philanthropist/Le Philanthrope*, 6(1), 34-40.  
**Keywords:** Canada; United States; Accessibility; Accountability  
**Abstract:** Reviews the efforts of the American NGO, the National Committee on Responsive Philanthropy (NCRP), to increase accessibility to, and the accountability of, traditional sources of charitable donations. Foresees a similar, yet less prominent effect in Canada.
- Toole, Carl (1986). Viewpoint: Stigmatizing the Disabled through Fund-Raising. *The Philanthropist/Le Philanthrope*, 6(1), 41-47.  
**Keywords:** Coping/succumbing framework; B.A. Wright  
**Abstract:** Suggests that policymakers reconsider the appropriateness of some approaches to fundraising for people with disabilities.
- Dickson, M.L. (1986). Gifts Involving Foreign Entities. *The Philanthropist/Le Philanthrope*, 6(1), 48-54.  
**Keywords:** Public Trustee; Attorney General; Income Tax Act  
**Abstract:** Speaks to the special considerations which arise when gifts are made in Canada to foreign charities, and vice versa.
- Dickson, M.L. and Laurence C. Murray (1986). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 6(1), 55-56.  
**Keywords:** Income Tax Act  
**Abstract:** Describes May 23, 1985 Budget provisions relating to charitable activities and changes in Ontario Retail Sales Tax as it relates to fundraising events.
- Waitzer, Edward J. (1986). Bookshelf. *The Philanthropist/Le Philanthrope*, 6(1), 57-60.  
**Keywords:** Corporate Giving Act in Canada, 1984  
**Abstract:** Book reviews of Corporate Giving in Canada and Moral Obligation or Marketing Tool? Examining the Roles of Corporate Philanthropy
- Knechtel, R. (1986). The Case Against Gift Annuity Programs. *The Philanthropist/Le Philanthrope*, 6(2), 3-13.  
**Keywords:** Planned giving  
**Abstract:** Examines the legal and practical impediments to annuities issued by charities. Drawbacks include potential unlimited personal liability and financial loss.

Wolf, Jacke (1986). Continuing Education and the Voluntary Sector. *The Philanthropist/Le Philanthrope*, 6(2), 14-29.

**Keywords:** Continuing Education Division, University of Manitoba; Project Manage

**Abstract:** Believes the desire of non-profit organizations for more management and professional training comes from calls from both government and the public for greater accountability.

Bromley, E. Blake (1986). Viewpoint: Advising on Philanthropy - The Role of Lawyers. *The Philanthropist/Le Philanthrope*, 6(2), 30-39.

**Keywords:**

**Abstract:** Reflects on the role of lawyers in the development of philanthropy in Canada. Concludes that there is an inadequate level of legal expertise in the charities field and notes the responsibility that both charities and lawyers must accept for this state of affairs.

Dickson, M.L. and Laurence C. Murray (1986). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 6(2), 40-42.

**Keywords:**

**Abstract:** Describes two Interpretation Bulletins on the subject of gifts to registered charities (issued by Revenue Canada) and the outcome of Re Koeppler's Will Trusts.

Gregory, John D. and Edward J. Waitzer (1986). Bookshelf. *The Philanthropist/Le Philanthrope*, 6(2), 43-46.

**Keywords:**

**Abstract:** Book reviews of *Giving and Volunteering: New Frontiers of Knowledge and Tax Guide for Charities*.

Willets, Claudia (1986). Index to Volume V. *The Philanthropist/Le Philanthrope*, 6(2), 47-67.

**Keywords:**

**Abstract:** The first-ever comprehensive index of Volume 5 of *The Philanthropist*.

Communications Directorate, Revenue Canada Taxation (1986). Application for Registration: A Revenue Canada Taxation Perspective. *The Philanthropist/Le Philanthrope*, 6(3), 4-10.

**Keywords:** Income Tax Act; Form T2050

- Abstract:** Discusses, from the perspective of the charities examiner, the requirements that must be met if an organization is to obtain registration as a charity.
- Schusheim, Pearl E. (1986). Charities and the Federal Income Tax Provisions: Getting and Staying Registered. *The Philanthropist/Le Philanthrope*, 6(3), 11-23.  
**Keywords:** Income Tax Act  
**Abstract:** Provides information and explanations to organizations seeking charity registration.
- Forster, George V. (1986). Tax-Effective Compensation for the Employees of Charitable Organizations. *The Philanthropist/Le Philanthrope*, 6(3), 24-37.  
**Keywords:** Group insurance plans; Income-deferral plans  
**Abstract:** Discusses ways in which a comprehensive benefits plan can be used to redress staff recruitment and retention at acceptable cost to the employer and with maximum benefit to the employee. Provides a plan and options that will be of interest to both charitable organizations and their financial advisors.
- Logan, David (1986). Counterpoint: A Response to "Stigmatizing the Disabled through Fund-Raising Appeals". *The Philanthropist/Le Philanthrope*, 6(3), 38-39.  
**Keywords:** Ontario March of Dimes  
**Abstract:** Responds to Carl Toole's article, "Stigmatizing the Disabled through Fund-Raising Appeals" (*The Philanthropist*, Vol. 4, No. 1).
- Kitchen, Harry (1986). Some New Evidence of the Distribution of Religious Charitable Donations by Families in Canada. *The Philanthropist/Le Philanthrope*, 6(3), 40-55.  
**Keywords:** Survey of Family Expenditures, 1982  
**Abstract:** Provides a statistical analysis of religious charitable donations of Canadian families. The information should prove useful to those who are attempting to target their fundraising appeals and could form the basis for future analysis.
- Graham, Colin (1986). Financial Reporting for Non-Profit Organizations: 1986 Update. *The Philanthropist/Le Philanthrope*, 6(3), 56-58.  
**Keywords:** Regulation  
**Abstract:** Provides information about new accounting standards for non-profit organizations in Canada, United States, and United Kingdom. An update of Graham's article, "Financial Reporting for Non-Profit Organizations" (*The Philanthropist*, Vol. 4, No. 2).

- Dickson, M.L. and Laurence C. Murray (1986). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 6(3), 59-62.  
**Keywords:** Income Tax Act; Charity - definition  
**Abstract:** Describes the main recommendations from the Report of the Force on Funding of the Arts, 1986 and the outcome of Native Communications Society of B.C. v. M.N.R. (definition of charity).
- Gregory, John (1986). Bookshelf. *The Philanthropist/Le Philanthrope*, 6(3), 63-66.  
**Keywords:**  
**Abstract:** Book reviews of *In Art We Trust: The Board of Trustees in the Performing Arts* and *No Quick Fix (Planning)*.
- Doherty, Barbara (1986). The Organization of Non-Share Capital Corporations for Charities and Other Groups. *The Philanthropist/Le Philanthrope*, 6(4), 3-8.  
**Keywords:** Ontario Business Corporations Act  
**Abstract:** Offers advice to lawyers on how to organize the practice to take into account the unique requirements of non-profit corporations.
- Farr, Sally and Laurence C. Murray (1986). Analyzing the Applicants Financial Statements: A Grantor's Introduction. *The Philanthropist/Le Philanthrope*, 6(4), 9-23.  
**Keywords:** Financial statements; Fund accounting  
**Abstract:** Describes how grantors can evaluate financial statements as part of the overall assessment of grant applications.
- Gillingham, David W. and Louis R. Zanibbi (1986). Factors in the Success and Failure of Non-Profit Organizations. *The Philanthropist/Le Philanthrope*, 6(4), 24-32.  
**Keywords:** Canadian Institute for Organizational Management  
**Abstract:** Concludes that diagnostic models of non-profit organizations can be built using the same behavioural and managerial theories of for-profit organizations.
- Pitman, Walter M. (1986). Viewpoint: The Arts, Post-Secondary Institutions, Learning, and Living. *The Philanthropist/Le Philanthrope*, 6(4), 33-38.  
**Keywords:**  
**Abstract:** Advocates a central role for education in the arts, in the widest sense of the phrase.

Joseph, James A. (1986). Foundation Management in Transition. *The Philanthropist/Le Philanthrope*, 6(4), 39-47.

**Keywords:** Governance

**Abstract:** Argues that foundation management in the new age will require attention to principles, professionalism, performance, public policy, and personnel. It will require an understanding of purpose and a clearly defined process, but in the end it must enhance the capacity for compassion.

Drennan-Searson, P., Weiler, R., and B. Ward (1986). The Role of the Voluntary Sector in Developing and Monitoring Legislation: A Case History. *The Philanthropist/Le Philanthrope*, 6(4), 48-51.

**Keywords:** National YOA Table

**Abstract:** Discusses the involvement (planning and implementation) of voluntary organizations in replacing the Juvenile Delinquent Act, 1908 with the Young Offenders Act, 1984. Notes that the voluntary sector in Canada will continue to have an active role in ensuring that the principles of the Act are respected in a consistent and appropriate manner.

Dickson, M.L. and Laurence C. Murray (1986). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 6(4), 52-53.

**Keywords:** Lionel Conn v. The Minister of National Revenue; Abi Jack Conn v. The Minister of National Revenue

**Abstract:** Discusses Bill C-23 and gifts of Canadian cultural property.

Gregory, John D., Gleberzon, William, Bond, Arthur, and John R. Travis (1986). Bookshelf. *The Philanthropist/Le Philanthrope*, 6(4), 54-65.

**Keywords:**

**Abstract:** Several book reviews on funding of the arts in Canada; volunteers and volunteerism; and computer technology.

Zwiebel, Ellen (1987). A Truly Canadian Definition of Charity and a Lesson in Drafting Charitable Purposes. *The Philanthropist/Le Philanthrope*, 7(1), 4-11.

**Keywords:** Wholly and exclusively charitable

**Abstract:** Reviews the case *Native Communications Society of B.C. v. M.N.R.* and J. Stone's approach to the definition of charity, which has had a major step toward modernizing the judicial process of determining what are charitable purposes.

Godkewitsch, Michael (1987). Training and Development: A Priority Investment. *The Philanthropist/Le Philanthrope*, 7(1), 12-18.



**Keywords:**

**Abstract:** Points out that staff and volunteers clearly represent a valuable asset to charities as well as business, and making the most of that asset may include investing in their training and further education.

Verret, Paul A. (1987). Determining Grantmaking Policies and Processes: A Continuing Process. *The Philanthropist/Le Philanthrope*, 7(1), 19-23.

**Keywords:** The Saint Paul Foundation; Reactive grants; Proactive grants

**Abstract:** Discusses grant-making policies and procedures and the need to ensure that grant making not be on an ad hoc basis.

Hodgson, John M. (1987). Viewpoint: The Non-Share Capital Corporation - Looking Beyond Incorporation and Organization. *The Philanthropist/Le Philanthrope*, 7(1), 24-29.

**Keywords:** "Continental Drift"; constituency

**Abstract:** Addresses the critical question of how to keep the charitable organization healthy after its successful entry into the charitable world.

Graham, Colin (1987). Current Accounting Deliberations: Some Issues and Concerns. *The Philanthropist/Le Philanthrope*, 7(1), 30-35.

**Keywords:** Regulation; CICA Handbook; Exposure Draft

**Abstract:** Provides another progress report on the proposed new accounting principles for non-profits. An update of Graham's article, "Financial Reporting for Non-Profit Organizations: 1986 Update" (*The Philanthropist*, Vol. 6, No. 3).

Stratton, M. Lee (1987). The Non-Profit Sector and the Multi-Stage Sales Tax. *The Philanthropist/Le Philanthrope*, 7(1), 36-41.

**Keywords:** White Paper on Tax Reform; Multi-Stage Sales Tax (MSST); Invoiced-based Value Added Tax (VAT)

**Abstract:** Provides a general overview of how the federal Government's sales tax reform proposals will affect the non-profit sector and suggests some representations which the non-profit sector might make to the federal government.

Dickson, M.L. and Laurence C. Murray (1987). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 7(1), 42-43.

**Keywords:** White Paper on Tax Reform

**Abstract:** Addresses the question of how tax reform (conversion of deductions into credits) would affect individual donors, especially small donors. Examines the impact of the proposed multi-stage sales tax.

Gergory, John (1987). Bookshelf. *The Philanthropist/Le Philanthrope*, 7(1), 44-48.

**Keywords:** Carnegie Corporation

**Abstract:** Book reviews of *Philanthropy in an Age of Transition: The Essays of Allan Pifer and Why Charity? The Case for a Third Sector*.

Bromley, E. Blake (1988). *Charity, Philanthropy, and Stewardship: A Philosophical Perspective on Tax Reform*. *The Philanthropist/Le Philanthrope*, 7(2), 4-23.

**Keywords:**

**Abstract:** Discusses tax reform from a philosophical perspective and questions the proposed shift from tax deductions to tax credits for charitable contributions. On a practical level, he asserts this shift will unnecessarily cost the Treasury lost revenue. On a philosophical level, he objects to the shift because it is based on what he regards as a false view that all charitable gifts are tax-driven.

Hodgson, John M. (1988). *What is Capital? What is Income?*. *The Philanthropist/Le Philanthrope*, 7(2), 24-27.

**Keywords:** Income Tax Act

**Abstract:** Discusses the impact of the freedom now available to foundations to obtain their revenue from income or capital sources. Concludes that even if the tax rules no longer dictate directors' donation decisions, there may be other factors such as the terms on which gifts were given, that must be taken into account.

Pearson, Arthur (1988). *Solutions to the 20-Per-Cent Problem*. *The Philanthropist/Le Philanthrope*, 7(2), 28-32.

**Keywords:** 20% Rule; 80% Rule; 4.5% Rule; 50% Rule; Qualified disbursements

**Abstract:** Reviews the statutory disbursement rules that are applicable to charities registered under the Income Tax Act. Also addresses the particular challenges posed by the 20% disbursement rule and proposes methods that a charity may wish to use to ensure compliance with this rule.

Pitman, Walter M. (1988). *Viewpoint: The Role of the Charitable Foundation in a Changing Society*. *The Philanthropist/Le Philanthrope*, 7(2), 33-39.

**Keywords:**

**Abstract:** Urges that greater recognition be given to the contributions of taxpayers to the creation of important institutions in society such as theatres and hospitals. Also urges foundations to have the courage to support less or unpopular causes.

- Dickson, M.L. and Laurence C. Murray (1988). Recent Tax Developments. The Philanthropist/Le Philanthrope, 7(2), 40-42.  
**Keywords:** White Paper on Tax Reform  
**Abstract:** Summarizes the new rules under the "White Paper on Tax Reform" insofar as they apply to charitable deductions. Also discusses the case Alberta Institute on Mental Retardation v. The Queen.
- McClelland, John A., and John D. Gregory (1988). Bookshelf. The Philanthropist/Le Philanthrope, 7(2), 43-49.  
**Keywords:** INTERPHIL; Association of Cultural Executives; Handbook for Cultural Trustees  
**Abstract:** Book reviews of A Comparative Study of the Tax Treatment of Donors to Charity in 35 Countries, The Cultural Imperative: Creating a New Management for the Arts, and A Handbook for Cultural Trustees.
- Bond, Arthur C. (1988). International Report: The Charity Commissioners for England and Wales. The Philanthropist/Le Philanthrope, 7(3), 3-5.  
**Keywords:** The Charities Act, 1960  
**Abstract:** Describes the regulatory role of the Charity Commissioners for England and Wales
- Graham, Colin (1988). International Report: INTERPHIL. The Philanthropist/Le Philanthrope, 7(3), 5-6.  
**Keywords:**  
**Abstract:** Discusses INTERPHIL, an international organization concerned with philanthropy.
- Hondius, Frits W. (1988). International Report: Report from the Council of Europe\*. The Philanthropist/Le Philanthrope, 7(3), 6-11.  
**Keywords:**  
**Abstract:** Outlines the provisions of the Convention on the Recognition of the Legal Personality of International Non-Governmental Organizations.
- Cullity, Maurice C. (1988). Case Comment: In the Matter of The Toronto Humane Society. The Philanthropist/Le Philanthrope, 7(3), 12-16.  
**Keywords:** Charities Accounting Act; Public Trustee - role  
**Abstract:** Comments on the case, In the Matter of The Toronto Humane Society Re David Feldman Charitable Foundation.

- Hurlburt, W.H. (1988). Towards a Reformed Non-Profit Corporation Statute. *The Philanthropist/Le Philanthrope*, 7(3), 17-28.  
**Keywords:** Volunteer Incorporation Act; Alberta Bill 54  
**Abstract:** Discusses Alberta's new statute governing non-profit corporations as another approach in the continuing attempts of governments to regulate non-profits effectively and appropriately.
- Torres, Christopher I. (1988). Viewpoint: Generally Accepted Accounting Principles for Non-Profit Organizations - A University Perspective. *The Philanthropist/Le Philanthrope*, 7(3), 29-31.  
**Keywords:** CICA Handbook  
**Abstract:** Offers a university view of the new accounting principles for non-profits previously discussed by Colin Graham and John McClelland.
- Tory, Martha (1988). Improving Information to Ensure Accountability. *The Philanthropist/Le Philanthrope*, 7(3), 32-40.  
**Keywords:** Performance indicators  
**Abstract:** Addresses the continuing problem of the duties and responsibilities of directors of non-profits from a new perspective - the need for full information if the obligation for accountability is to be met.
- Hershfield, Joe E. (1988). Tax-Effective Charitable Donations. *The Philanthropist/Le Philanthrope*, 7(3), 41-54.  
**Keywords:** Gifts; Gifts-in-kind; Bequests; Annuities; Insurance  
**Abstract:** Provides a general overview of some of the income tax considerations affecting charitable donations.
- Dickson, M.L. and Laurence C. Murray (1988). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 7(3), 55-56.  
**Keywords:** Notice of Ways and Means Motion; Income Tax Act; Excise Tax Act  
**Abstract:** Discusses the proposed legislation to replace charitable donation deductions with tax credits, as well as changes to the Excise Tax Act which will affect certified institutions.
- Hirji, Sheherazade, and John D. Gregory (1988). Bookshelf. *The Philanthropist/Le Philanthrope*, 7(3), 57-61.  
**Keywords:** Tata Family Trust; India  
**Abstract:** Book reviews of *The Heartbeat of a Trust - Fifty Years of the Sir Donabji Tata Trust and Establishing a Private Foundation*.

Marriott, Tom (1988). The Possible Impact of the Charter on the Law of Religious Charitable Trusts. *The Philanthropist/Le Philanthrope*, 7(4), 4-28.

**Keywords:**

**Abstract:** Discusses religious trusts and the Charter of Rights and Freedoms.

Gillease, E.E. (1988). Case Comment: Re Levy Estate. *The Philanthropist/Le Philanthrope*, 7(4), 29-32.

**Keywords:** Griffiths J.

**Abstract:** Offers a case comment on Re Levy Estate, concerning a charitable bequest for the benefit of the State of Israel.

Goodman, Wolfe D. (1988). The Effect of Tax Reform Proposals on Unpaid Volunteer Work. *The Philanthropist/Le Philanthrope*, 7(4), 33.

**Keywords:** White Paper on Tax Reform

**Abstract:** Discusses a generally unforeseen consequence of changing to a tax credit system for charitable donations - its effect on unpaid volunteer work.

Goldie, Hugh T. (1988). Viewpoint: Strategic Planning - Meeting the Challenge of Fund-Raising Competition. *The Philanthropist/Le Philanthrope*, 7(4), 34-41.

**Keywords:**

**Abstract:** Counsels charities on the need for strategic planning in these days of heated competition for donations. Notes two concerns arising from the process of strategic planning: (1) developing relative superiority; and (2) capitalizing on that relative superiority.

Anglin, Robert (1988). Real Returns and Volatility of Various Classes of Investment Over Long Periods. *The Philanthropist/Le Philanthrope*, 7(4), 42-56.

**Keywords:**

**Abstract:** Advises charities to diversify their investments to produce higher returns and lower risk. Recommends charities to invest in equities with relatively stable percentages.

Dickson, M.L. and Laurence C. Murray (1988). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 7(4), 57-60.

**Keywords:**

**Abstract:** Discusses the Notice of Ways and Means Motion to Amend the Income Tax Act, in addition to four cases of interest to charities: two concerning donations to charities and two concerning applications for registration

Hughes, Mark D. (1988). Bookshelf. *The Philanthropist/Le Philanthrope*, 7(4), 61-65.

**Keywords:**

**Abstract:** Book review of *The Nonprofit Sector: A Research Handbook*, which features a recent collection of essays from the Yale University's program on Non-Profit Organizations.

Arlett, Allan (1988-1989). Public Awareness Programs for Philanthropy. *The Philanthropist/Le Philanthrope*, 8(1), 3-30.

**Keywords:** Imagine Campaign, The

**Abstract:** Describes three public awareness campaigns aimed to increase the amount of financial support and volunteer time given to charities: (1) the Canadian Movement for Personal Fitness (Canada); (2) the British Council for Charitable Support (United Kingdom), and (3) Daring Goals for a Caring Society (United States).

Martin, Bella R. (1988-1989). The Validity of Corporate Gifts. *The Philanthropist/Le Philanthrope*, 8(1), 31-55.

**Keywords:**

**Abstract:** Examines whether corporations have the legal power to make donations to benevolent causes at all.

Mount, Joan and France Quirion (1988-1989). A Study of Donors to a University Campaign. *The Philanthropist/Le Philanthrope*, 8(1), 56-64.

**Keywords:** Laurentian University

**Abstract:** Speaks to the motivations and characteristics of donors to university alumni campaigns. Survey results conclude that willingness to give arises primarily from Joy of Giving, and to a lesser extent from the prospect of a Tax Credit.

Dickson, M.L. and Laurence C. Murray (1988-1989). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 8(1), 65.

**Keywords:**

**Abstract:** Discusses the 1987 federal government proposal to replace the federal sales tax with a broad-based multi-stage sales tax (MSST).

Spiro, David E. and John Fisher (1988-1989). Bookshelf. *The Philanthropist/Le Philanthrope*, 8(1), 66-71.

**Keywords:** Volunteerism

**Abstract:** Book reviews of *Canadian Taxation of Charities and Donations* (3rd Edition) and *Handbook for Cooperating Associations and Voluntary Organizations*.

- Vandor, L.A. (1989). Case Comment: In Re the French Protestant Hospital. The Philanthropist/Le Philanthrope, 8(2), 3-11.  
**Keywords:** Charities Accounting Act  
**Abstract:** Sounds a cautionary note about the extent of common law authority to treat directors of charitable corporations as trustees.
- N/A (1989). Public Trustee's Notice for Ontario Charities. The Philanthropist/Le Philanthrope, 8(2), 12.  
**Keywords:** Charities Accounting Act  
**Abstract:** Lists the required documentation and information Ontario charities must provide to the Public Trustee.
- Skene, David J. (1989). The Development of a Successful Corporate Volunteer Program. The Philanthropist/Le Philanthrope, 8(2), 13-15.  
**Keywords:** Meals on Wheels  
**Abstract:** Describes how the Central Guaranty Trustco (private corporation) has contributed more than money to its community. Notes that the success of corporate volunteerism depends on a firm commitment and communication. Another vital component is employee cooperation.
- Hughes, Mark D. (1989). Viewpoint: Unmasking the Two-Tier Tax Credit Scheme. The Philanthropist/Le Philanthrope, 8(2), 16-31.  
**Keywords:** Two-tiered tax system; "fairness" assumption  
**Abstract:** Emphasizes that individual giving is not motivated, though it may be affected, by tax consideration.
- Gilbert, Nathan (1989). Social Investing: Using Capital to Promote Foundation Goals. The Philanthropist/Le Philanthrope, 8(2), 32-37.  
**Keywords:** Program-related investments (PRIs)  
**Abstract:** Advocates that foundations use their capital investments as well as their grants to foster social grants. Describes how the Laidlaw Foundation has used program-related investments (PRIs) as a means to create a social investment fund.
- Dickson, M.L. and Laurence C. Murray (1989). Recent Tax Developments. The Philanthropist/Le Philanthrope, 8(2), 38-40.  
**Keywords:** A.D. Friedberg v. The Queen  
**Abstract:** Announces the release of Consumer and Corporate Affairs Canada's information kit on nonprofit incorporation and the Canadian Centre for Philanthropy's study of Canada-wide legislation and regulations that affect charities. Also discusses possible forthcoming changes relating to the taxation of artists and art.

Gleberzon, William (1989). Bookshelf. *The Philanthropist/Le Philanthrope*, 8(2), 41-44.

**Keywords:**

**Abstract:** Book review of *Enterprise in the Nonprofit Sector*.

Austin, Neville (1989). The Liability of Good Samaritans and Charities and Their Volunteers. *The Philanthropist/Le Philanthrope*, 8(3), 3-15.

**Keywords:** Charitable immunity

**Abstract:** Provides a study on the liability of volunteers. Concludes that volunteers need no special legal protection; "[the problem lies not with the theory of legal liability but rather in the issue of 'who picks up the tab' when negligence occurs".

Kenn Allen, Kerry (1989). Creating a Corporate Volunteer Community. *The Philanthropist/Le Philanthrope*, 8(3), 16-27.

**Keywords:**

**Abstract:** Discusses effective approaches to collaboration for corporate volunteer campaigns. Describes the various players in addition to firms: corporate volunteer councils (CVCs) or equivalents; volunteer centres; and business/management schools.

McPhie, Douglas (1989). Control of Official Receipts in a Multi-Branch Environment. *The Philanthropist/Le Philanthrope*, 8(3), 28-40.

**Keywords:**

**Abstract:** Tells charities how to do the right thing in keeping track of receipts for money gifts. Provides a controls checklist to assist with this process.

MacFarlane, John (1989). Viewpoint: The Case Against Self-Serving Philanthropy. *The Philanthropist/Le Philanthrope*, 8(3), 41-44.

**Keywords:**

**Abstract:** Points out to the dangers in focusing exclusively on finances. States that the problem with "bottom-line" philanthropy is that it invites acceptance of anything that works.

Wolstenholme, Len (1989). The Regulation of Fund-Raising for Charities. *The Philanthropist/Le Philanthrope*, 8(3), 45-50.

**Keywords:**

**Abstract:** Makes a proposal to regulate fundraisers to protect charities and donors from abuse by unethical and dishonest fundraisers and their companies.



Argues that solutions to these problems lie in organized education and effective regulation.

Bennet, James T. and Thomas J. Dilorenzo (1989). Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition. *The Philanthropist/Le Philanthrope*, 8(3), 51-57.

**Keywords:**

**Abstract:** Argues that charities that branch out into business ventures may compete unfairly with for-profit enterprises (in the context of the United States). Uses YMCA's expansion into physical fitness as a case and point.

N/A (1989). A Brief History of The Philanthropist. *The Philanthropist/Le Philanthrope*, 8(3), 58-59.

**Keywords:** The Philanthropist

**Abstract:** Provides background information of The Philanthropist; requested by several subscribers and contributors interested in the journal's history.

Dickson, M.L. and Laurence C. Murray (1989). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 8(3), 60-62.

**Keywords:** Public Hospitals Act; Charities Accounting Act; Charitable Gifts Act; Income Tax Act (U.S.)

**Abstract:** Notes the recent decision allowing Centenary Hospital in Scarborough, Ontario to develop a medical centre despite the objection of the Public Trustee. Also provides a case comment on *Kenneth A. Shere v. M.N.R.*

Spiro, David E. and Elizabeth Stern (1989). Bookshelf. *The Philanthropist/Le Philanthrope*, 8(3), 63-66.

**Keywords:**

**Abstract:** Book reviews of Canadian Directory to Foundations (incorporating The Canadian Index to Foundation Grants), 8th Edition and *Managing Voluntary Organizations*.

Scott, Ian (1989). Ontario Law Reform Commission to Study Charities Law. *The Philanthropist/Le Philanthrope*, 8(3), 67-70.

**Keywords:**

**Abstract:** What should be permitted in raising money is only one of many questions recently referred to the Ontario Law Reform Commission by the Attorney General. The full Terms of Reference are reproduced here.

Arlett, Allan (1989). Corporate Giving: Why Non-Profits are Vulnerable. The Philanthropist/Le Philanthrope, 8(4), 3-16.

**Keywords:** Imagine Campaign, The

**Abstract:** Provides updates with trends and issues in corporate funding, beginning with the healthy if not always welcome reminder that the corporate donation cannot be a definitive fix for lack of good fundraising elsewhere.

Graham, Colin (1989). The Ontario Council on University Affairs: A Buffer Agency. The Philanthropist/Le Philanthrope, 8(4), 17-23.

**Keywords:**

**Abstract:** To keep some kinds of policy separate from politics, Canadians have often resorted to arm's length bodies or "buffer agencies", like the Ontario Council on University Affairs.

Kociol, Lori (1989). A Little Goes a Long Way: Investing in the Self-Help/Mutual Aid Movement. The Philanthropist/Le Philanthrope, 8(4), 24-27.

**Keywords:** Self-Help Clearing House of Metro Toronto

**Abstract:** Speaks to the self-help movement as a interesting contrast to the charitable sector. Also discusses self-help clearing houses as an innovative aspect of the growing mutual-aid movement and the various benefits of mutual aid.

MacLeod, Gregory (1989). Viewpoint: A Therapeutic Alliance with Business. The Philanthropist/Le Philanthrope, 8(4), 28-33.

**Keywords:** Community corporation

**Abstract:** Argues that business should be combined with charity for the benefit of both. Provides an innovative example of New Dawn Enterprises.

Greenfield, James M. (1989). How Fund-Raising Cost Measurements Assist in Hiring Fund-Raising Professionals. The Philanthropist/Le Philanthrope, 8(4), 34-45.

**Keywords:**

**Abstract:** Points out the six major fields of fundraising activity - direct mail acquisition/constituency building; direct mail renewal/constituency retention; special events and benefit events; corporate and foundation solicitation; wills and estate planning; and capital campaigns - and tells us how to know whether our efforts are cost effective.

MacLachlan-Toonders, Holly (1989). Recent Tax Developments: The Goods and Services Tax. The Philanthropist/Le Philanthrope, 8(4), 46-51.

**Keywords:**

**Abstract:** Argues that registered charities and non-profit organizations should take an active approach to the GST - assessing its impact on their

activities, anticipating where problems may arise, and finding ways to alleviate them while there is still time for change. Provides advice on how to achieve this.

N/A (1989). A Further Note on Re Levy Estate. *The Philanthropist/Le Philanthrope*, 8(4), 52-53.

**Keywords:**

**Abstract:** A follow-up article to the case comment on Re Levy Estate (*The Philanthropist*, Vol. 7, No. 4).

Gregory, John D. and John A. Miller (1989). Bookshelf. *The Philanthropist/Le Philanthrope*, 8(4), 54-57.

**Keywords:**

**Abstract:** Book reviews of *Self-Help Accounting: A Guide for the Volunteer Treasurer* and *The Not-for-Profit Incorporator's Handbook*.

Walters, Donovan (1990). Case Comment: Re Centenary Hospital Association. *The Philanthropist/Le Philanthrope*, 9(1), 3-23.

**Keywords:** Ontario Public Trustee; Property

**Abstract:** Discusses the ability of a charity to carry on a business and to earn money. More specifically, examines the case, *Re Centenary Hospital Association*, in which the court held that the Centenary Hospital held the land which it wanted to develop into a medical arts centre as its own property. If the hospital had held its land as a trustee, the Public Trustee would have had jurisdiction under the *Public Charities Accounting Act*.

Kettle, John (1990). What's Ahead for Philanthropy. *The Philanthropist/Le Philanthrope*, 9(1), 24-31.

**Keywords:** Government intervention; Baby boomers; Immigrants; Labour force; Women

**Abstract:** Presents estimates regarding the role of government, demography, and employment that will influence the practice of philanthropy in the next decade or two.

Broadbent, Alan (1990). Viewpoint: The Accountability of Foundations. *The Philanthropist/Le Philanthrope*, 9(1), 32-35.

**Keywords:** Accountability; Foundations

**Abstract:** Argues that foundations must be "accountable" in their fundraising decisions in order to justify their favoured position in tax and other matters. Notes the important role clients can play.

Campbell, Dona L. (1990). Case Comment: Remuneration of Directors. *The Philanthropist/Le Philanthrope*, 9(1), 36-42.

**Keywords:** Charities Accounting Act; Trustee Act

**Abstract:** Considers the question: should directors of charitable organizations be permitted to pay themselves for services rendered to the organization which are not related to their duties as directors? Answer is unclear, given the evidence from *Re Toronto Humane Society* and *Re Faith Haven Bible Training Centre*.

Murray, Victor and Phelps Bell (1990). Making Corporate Donations Decisions. *The Philanthropist/Le Philanthrope*, 9(1), 43-64.

**Keywords:** Donor; Behaviour; Characteristics

**Abstract:** Presents statistics that reveal influences on the for-profit sector's willingness to contribute to charity. Names social responsibility values, business-related values, and a necessary condition for doing business as the three basic values that shape corporate donation decisions.

Gleberzon, William (1990). Bookshelf. *The Philanthropist/Le Philanthrope*, 9(1), 65-68.

**Keywords:** Profit-making; Earned income; Venturing; Borrowing

**Abstract:** Book reviews of *Profit Making for Nonprofit Agencies* (G. Newton & C. Buda), *The Complete Guide to Money-Making Ventures for Nonprofit Organizations* (P. C. Brown), *Nonprofit Entrepreneur: Creating Value to Earn Income* (E. Skloot), and *Filthy Rich & Other Nonprofit Fantasies: Changing the Way Nonprofits Do Business in the '90s* (R. Steckel).

Phillips, Jim (1990). The Problems of Surpluses in Funds Raised by Public Appeal. *The Philanthropist/Le Philanthrope*, 9(2), 3-23.

**Keywords:** Public; Fund; Trust; Appeal; Charitable; Non-charitable; Cy-pres

**Abstract:** Tracks the convoluted and ultimately unsatisfactory law that governs the disposal of funds collected for charitable purposes but unspent. Presents a solution that commends itself to governments who wish to anticipate rather than just react to such problems.

Forster, George V. (1990). Refundable Tax Credits: An Under-Utilized Source of Funds for the Destitute. *The Philanthropist/Le Philanthrope*, 9(2), 24-30.

**Keywords:** Refundable; Tax credit; Sales tax credit; Goods and services tax; Child tax credit; federal; Ontario

**Abstract:** Points out the practical action that many benevolent organizations can take to put money into the pockets of those they serve.

Spiro, David E. (1990). Shareholder-Designated Charitable Contributions: A Practical Response to Critics of Corporate Charitable Contributions. *The Philanthropist/Le Philanthrope*, 9(2), 31-34.

**Keywords:** Terrance Corcoran; Milton Friedman; Warren Buffet; Berkshire Hathaway; Tax-exempt qualified charities; Registered charities; Management; Shareholders

**Abstract:** Takes issue with those who attack corporate philanthropy. In rebuttal, the author reviews a program devised by Berkshire Hathaway Inc. which offers an interesting alternative to most current practice.

Dickson, Mary Louise and Laurence C. Murray (1990). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 9(2), 35-37.

**Keywords:** Gifts; Life insurance; Capital property; Cultural property; Visual arts; Writers

**Abstract:** Reviews a February budget proposal and a March interpretation bulletin affecting donors.

Trebilcock, Michael J. (1990). Bookshelf. *The Philanthropist/Le Philanthrope*, 9(2), 38-41.

**Keywords:** Third sector

**Abstract:** Book review of *The Economics of Nonprofit Institutions: Studies in Structure and Policy* (S. Rose-Ackerman), a collection of essays devoted to the economics of nonprofit organizations.

Phillips, Jim (1990). Case Comment: Re Canada Trust Company and Ontario Human Rights Commission. *The Philanthropist/Le Philanthrope*, 9(3), 3-42.

**Keywords:** Anti-discrimination; Human Rights Commission; Freedom of property; Disposition; Charitable trusts; Education

**Abstract:** Explores the implications of the Ontario Court of Appeal's decision in the Leonard Foundation case, the only case in Canada or the Commonwealth that has amended a charitable trust on grounds of public policy. The Court held that charities serve public purposes and must be judged on different standards than private dispositions of property. The author agrees with the Court's decision.

Hughes, Mark D. (1990). Counterpoint: A Response to Bennett and DiLorenzo. *The Philanthropist/Le Philanthrope*, 9(3), 43-56.

**Keywords:** Commercial nonprofits; Charitable purpose; Subsidy; Equity; Equality

**Abstract:** Responds to Bennett and DiLorenzo's article "Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition" (*The Philanthropist*, Vol. 8, No. 3).

Anglin, Robert (1990). Real Return and Volatility of Various Classes of Investment Over Long Periods - An Update. *The Philanthropist/Le Philanthrope*, 9(3), 57-75.

**Keywords:** Rate of return; Risk; Diversification; Investments

**Abstract:** Returns to his article "Real Returns and Volatility of Various Classes of Investment Over Long Periods" (*The Philanthropist*, Vol. 7, No. 4) with further data to support and qualify his earlier position: charities should diversify their investments to strategically manage risk.

Dickson, Mary Louise and Laurence C. Murray (1990). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 9(3), 76-80.

**Keywords:** Income Tax Act; "Cash for Life" lottery; Assessment Act; Department of Finance; Budget; Cultural property

**Abstract:** Discusses several tax developments including *Rumach v. M.N.R.*, *The Queen v. Burns*, *First Place Hamilton v. Corporation of the City of Hamilton*, draft legislation, and the release of Interpretation Bulletin 90-407RE regarding the disposition of Canadian cultural property after 1987.

Juneau, Carl D. (1990). Some Major Issues Affecting Evaluation of the Charities Tax Incentive. *The Philanthropist/Le Philanthrope*, 9(4), 3-11.

**Keywords:** Revenue Canada; Income Tax Act; Education; Advocacy; Business activities; Registration

**Abstract:** The author describes the changes he has seen in the types of charities that Revenue Canada has been dealing with over the years, and raises a couple of technical questions at the forefront of the change.

Public Trustee of Ontario, The (1990). Submissions to the Ontario Law Reform Commission Project on the Law of Charities. *The Philanthropist/Le Philanthrope*, 9(4), 12-28.

**Keywords:** Charity; Definition; Incorporation; Accountability; Business activities; Political activities; Land; Remuneration; Cy-pres; Supervision; Provincial; Committee; Federal; Commission

**Abstract:** Discusses the definition of "charity", its implications relating to the registration system, and its inclusion of different types of organizations. Also discusses charities' accountability, their activities and property, and the governments' supervisory authority. Proposes a National Charities Commission.

Walsh, David (1990). Viewpoint: Affordable Housing - An Opportunity for Foundations. *The Philanthropist/Le Philanthrope*, 9(4), 29-40.

**Keywords:** Ontario; Subsidies; Rent control; Partnership; Joint venture

**Abstract:** Argues that foundations can play a role in stimulating nonprofit housing.

- Moyer, Mel (1990). Riding the Third Wave: The Growing Need for Trained Volunteer Administrators. *The Philanthropist/Le Philanthrope*, 9(4), 41-47.  
**Keywords:** Volunteers; Marketing; Unionization; Training  
**Abstract:** Makes the case for new approaches to the administration of the volunteers who make the charitable activities happen, through special training of people to fill this role.
- Antonson, Brian (1990). The Mission Heritage Association: Catalyst for a Community. *The Philanthropist/Le Philanthrope*, 9(4), 48-54.  
**Keywords:** Fraser River Heritage Park; British Columbia; Park; Community; Cooperation; Impact  
**Abstract:** Recounts how widespread public initiative can raise the morale of a whole community. Uses the example of Fraser River Heritage Park in Mission, British Columbia.
- Dickson, Mary Louise and Laurence C. Murray (1990). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 9(4), 55-59.  
**Keywords:** Administration; tax; charities  
**Abstract:** Details Revenue Canada's recently published proposals to modify the way it does its job in supervising charities. Outlines three categories for proposed changes.
- Spiro, David E. (1990). Bookshelf. *The Philanthropist/Le Philanthrope*, 9(4), 60-61.  
**Keywords:** Fundraising; Corporate; Solicitation; Gift  
**Abstract:** Book review of *The Major Corporate Gift: A Fundraiser's Guide* (J. Gorman).
- Wolf, Jacquelyn (1991). Issues, Priorities, and Structure of the Canadian Voluntary Sector. *The Philanthropist/Le Philanthrope*, 10(1), 3-17.  
**Keywords:** Voluntary sector; Charities; Research; Survey; 1990s; Policy; Priorities  
**Abstract:** The author polled a number of influential charities and reports on their views of the main concerns facing the voluntary sector today. She pursues the question of how to organize for protection and progress.
- Wong, Joseph (1991). Philanthropy and The "New Canada". *The Philanthropist/Le Philanthrope*, 10(1), 18-25.  
**Keywords:** Strategy; Minority communities; Multiculturalism; Adaptation; Collaboration

**Abstract:** Recounts how the United Way of Greater Toronto identified and reacted to the challenge of the changing composition of the society in which it operated. Reviews UW's organizational response, its outreach to the Chinese community, its approach to other communities, and the ways in which organizations have to analyze themselves and their programs to adapt to the new realities.

Sharpe, Marjorie (1991). The Community Foundation. *The Philanthropist/Le Philanthrope*, 10(1), 26-32.

**Keywords:** Foundation; Trust; Frederick Goff; Cleveland Foundation; United Way, Metropolitan Toronto Community Foundation

**Abstract:** Discusses the nature of a community foundation in general and the Metropolitan Toronto Community Foundation in more detail.

Baker, David (1991). Viewpoint: Rethinking Charity. *The Philanthropist/Le Philanthrope*, 10(1), 33-37.

**Keywords:** Charity; Charitable purpose; Definition; Tax credits

**Abstract:** Argues that the meaning of "charity" should be re-examined, with a view to restoring some of its original sense of favouring the disadvantaged, not with handouts, but with the power to make their own way in society. In the days of tight funding, this might involve cutting back the causes that qualify for special legal and tax treatments as charities, in order to foster the cause of the most needy.

March, Valerie and Ratna Omidvar (1991). Making Your Fund-Raising Strategy Accessible. *The Philanthropist/Le Philanthrope*, 10(1), 38-41.

**Keywords:** Fundraising; Minority communities; Multiculturalism

**Abstract:** Suggests questions for consideration and successful strategies to fundraise among different ethnocultural communities.

Dickson, Mary Louise and Laurence C. Murray (1991). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 10(1), 42-45.

**Keywords:** 1990 Report; Auditor General; Tax treatment; Charities; Nonprofit organizations

**Abstract:** Discusses the 1990 Report of the Auditor General of Canada and its chapter on the tax treatment of charities and nonprofit organizations.

Richardson, Alan J. (1991). Bookshelf. *The Philanthropist/Le Philanthrope*, 10(1), 46-49.

**Keywords:** Nonprofit management; Leadership; Peter Drucker

**Abstract:** Book review of *Managing the Nonprofit Organization: Principles and Practices* (P. Drucker).



- Broomley, E. Blake (1991). Planned Giving Instruments: The Trust Spectrum. *The Philanthropist/Le Philanthrope*, 10(2), 3-19.  
**Keywords:** Great Circle Route, The; Trust Spectrum; Planned gifts; Testamentary gifts; Charitable trusts; Estate advancement gifts; Estate depletion gifts; Wills  
**Abstract:** Updates his previous article "Planned Giving Instruments: The Great Circle Rout" (*The Philanthropist*, Vol. 5, No. 2) and expands his discussion of some of the legal forms that are available to the planned giving officers of charities as well as the donors they are approaching.
- Gregory, John D. (1991). Charities Respond to the Minister of Revenue. *The Philanthropist/Le Philanthrope*, 10(2), 20-27.  
**Keywords:** 1990 Report; Auditor General; Tax treatment; Charities; Nonprofit organizations; Canadian Centre for Philanthropy; Coalition of National Voluntary Organizations; Association of Canadian Foundations  
**Abstract:** Outlines the main points made by the Canadian Centre for Philanthropy, the Coalition of National Voluntary Organizations, and the Association of Canadian Foundations in their submissions in response to the 1990 Report of the Auditor General of Canada. See "Recent Tax Developments" (*The Philanthropist*, Vol. 9, No. 4) for more information on the 1990 Report.
- Manes, Ronald (1991). Affordable Legal Advice for Nonprofit Organizations. *The Philanthropist/Le Philanthrope*, 10(2), 28-31.  
**Keywords:** Law Society of Upper Canada; Legal advice/services; Affordable; Pro bono; Pilot  
**Abstract:** Presents an innovative pilot project which the Law Society of Upper Canada is undertaking. The pilot is designed to test the feasibility of providing greater, more affordable legal assistance, particularly to smaller charities.
- Dickson, Mary Louise and Laurence C. Murray (1991). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 10(2), 32-35.  
**Keywords:** GST; Fundraising; Events; 1991 Technical Release; Supplies; Mixed; Incidental  
**Abstract:** Discusses the GST implications arising from fundraising events.
- Waitzer, Edward and John D. Gregory (1991). Bookshelf. *The Philanthropist/Le Philanthrope*, 10(2), 36-43.  
**Keywords:** Philanthropy; Law; Charities; Nonprofit organizations; Incorporation; By-laws; Accountability

**Abstract:** Book reviews of *Charity Begins at Home: Generosity and Self-Interest Among the Philanthropic Elite* (T. Odendahl) and *The Law of Charitable and Non-Profit Organizations* (D. J. Bourgeois).

Broomley, E. Blake (1991). A Response to "A Better Tax Administration in Support of Charities". *The Philanthropist/Le Philanthrope*, 10(3), 3-16.

**Keywords:** 1990 Report; Auditor General; Tax treatment; Charities; Nonprofit organizations

**Abstract:** An expert observer's analysis of the 1990 Report of the Auditor General of Canada. Third article of a three-part series. See "Charities Respond to the Minister of Revenue" (*The Philanthropist*, Vol. 10, No. 2) and "Recent Tax Developments" (*The Philanthropist*, Vol. 9, No. 4).

McCuaig, Ian (1991). *Competitive Fund-Raising Strategies*. *The Philanthropist/Le Philanthrope*, 10(3), 17-24.

**Keywords:** Fundraising; Competition; Recession

**Abstract:** Outlines creative strategies for effective fundraising. Calls for renewed energy in difficult times.

Gregory, John D. (1991). *Viewpoint: Evaluating Charities: The Better Business Bureau*. *The Philanthropist/Le Philanthrope*, 10(3), 25-28.

**Keywords:** Better Business Bureau; Standards; Rating; Accountability; Fraud

**Abstract:** Reviews the Charities Review Board, a service established by the Better Business Bureau of Metropolitan Toronto to help the public avoid fraudulent solicitations, and to provide guidance as to the quality of the operation of genuine charities.

McClure, Neville (1991). *The Charities White Paper and the Regulation of Charities in England and Wales*. *The Philanthropist/Le Philanthrope*, 10(3), 29-57.

**Keywords:** United Kingdom; White Paper; Charities; Regulation

**Abstract:** Reports on recent proposals in the United Kingdom to overhaul its system of supervising charities, the Charities Commissioners. Demonstrates that the question of regulation never breaks free of political considerations.

Graham, Colin and John D. Gregory (1991). *Bookshelf*. *The Philanthropist/Le Philanthrope*, 10(3), 58-62.

**Keywords:** OECD; Charitable contributions; Tax; Philanthropy; Devonian Foundation

**Abstract:** Book reviews of *Charitable Contributions in the OECD - A Tax Study* (S. A. McLean, R. Kluger, & R. Henrey) and *The Family That Gave it All*

Back: Entrepreneurs in Philanthropy - The Devonian Foundation (F. M. Diehl).

Hughes, Mark D. (1991). Middle Class Windfalls and the Poverty of the Welfare State. *The Philanthropist/Le Philanthrope*, 10(4), 3-24.

**Keywords:** Welfare state; Government spending; Middle class; Health care

**Abstract:** The author berates government for misspending its money on benefits best left to private philanthropy. Such a misallocation of funds is inevitable in a democratic system, says Hughes, so for better and more efficient spending, society should look to the charitable sector if its aim is to serve the poor. The author's opinion runs counter to the popular belief that reliance on government for the basics is inevitable.

Lamont, Donald (1991). Collaboration Not Competition. *The Philanthropist/Le Philanthrope*, 10(4), 25-34.

**Keywords:** Strategy; Collaboration; Partnership; Relationship Building; Trust

**Abstract:** Outlines the benefits of collaboration rather than competition with one's fellow charities.

Wilson, Benson (1991). The Shifting Sands in Foundation Philanthropy. *The Philanthropist/Le Philanthrope*, 10(4), 35-41.

**Keywords:** Gift; Accountability; Staff; Board of Directors; Trustees

**Abstract:** Ponders the evolution of relations between foundations and those seeking grants. Argues that the style, the substance, and even the personnel have changed, and the effective donor and recipient must come to terms with the new ways.

Matthews, Irene J. (1991). Charitable Leverage: Banking and Finance Centres. *The Philanthropist/Le Philanthrope*, 10(4), 42-46.

**Keywords:** Collaboration; Financial sector; Bank; University; Business school; Research

**Abstract:** Provides an example of collaboration between business and universities. The banking centres produce benefits for both donor and recipient, and therefore function to the benefit of the public as well as the private sector.

Lindquist, Evert (1991). Viewpoint: Agenda for a Changing Society. *The Philanthropist/Le Philanthrope*, 10(4), 47-50.

**Keywords:** Corporate philanthropy; Nongovernmental organizations; Public dialogue

**Abstract:** Excerpts some guidelines from a 1990 workshop by the Institute for Research on Public Policy that may remind the third sector of the standards it should be meeting to reflect, and therefore serve, the changing community in which it operates.

Dickson, Mary Louise and Laurence C. Murray (1991). Recent Tax Developments. *The Philanthropist/Le Philanthrope*, 10(4), 51-52.

**Keywords:** Charitable gifts; Life insurance; Charitable Gifts Act; Trustee; Income Tax Act; Life interest

**Abstract:** Discusses Interpretation Bulletin IT-244R3 regarding donations of life insurance policies. Describes two cases *Ballard Estate v. Ballard Estate* and *O'Brien v. M.N.R.*

Spiro, David E. (1991). Bookshelf. *The Philanthropist/Le Philanthrope*, 10(4), 53-58.

**Keywords:** Foundations; Leadership; United States; Volunteerism

**Abstract:** Book reviews of *The Golden Donors: A New Anatomy of the Great Foundations* (W. A. Nielsen) and *Beyond Success: How Volunteer Service Can Help You Begin Making a Life Instead of Just a Living* (J. F. Reynolds III & E. Reynolds).

Phillips, Jim (1992). Case Comment: *Everyone's Health Centre v. Minister of National Revenue*. *The Philanthropist/Le Philanthrope*, 11(1), 3-14.

**Keywords:** Medical services; Abortion; Political purposes doctrine

**Abstract:** Comments on the decision of the Federal Court of Appeal in the *Everywoman's Health Centre Society* case. The Court held that activities that are socially or politically controversial - in this case an abortion clinic - may nevertheless be charitable in law. Article explores some of the consequences of the Court's reasoning.

Baker, David (1992). From "Please" to "Thank You" to "Please". *The Philanthropist/Le Philanthrope*, 11(1), 15-29.

**Keywords:** Fundraising; Strategy; Donor; Donation; Money

**Abstract:** Sets out some of the rules in raising money over the long term.

Jolin, Louis (1992). Place et Rôle des Associations au Québec: les Défis de la Decennie 90. *The Philanthropist/Le Philanthrope*, 11(1), 30-36.

**Keywords:** Charities; Legislation; Quebec

**Abstract:** Describes the life of nonprofit organizations in Quebec, including their legal framework, classification schemes to help analyze their important features, and the challenges that they will face in the 1990s (e.g. secure financing, proper training of managers, and the appropriate legal and policy structure so that the different kinds of association can effectively promote the social benefits they exist to serve). Note, article is in French.

Armstrong, Ruth (1992). A Rose By Any Other Name. *The Philanthropist/Le Philanthrope*, 11(1), 37-49.

**Keywords:** Board of directors; Renewal; Development; Victorian Order of Nurses; Family Services Association of Metropolitan Toronto

**Abstract:** Describes how board of directors can make themselves over to meet their responsibilities as governors of sophisticated and modern organizations. Describes two charitable boards - one from the Victorian Order of Nurses, the other from Family Services Association of Metropolitan Toronto - who were able to reform themselves.

Blackmer, John R. J. (1992). Bookshelf. *The Philanthropist/Le Philanthrope*, 11(1), 50-54.

**Keywords:** Board of directors; Fundraising; Governance

**Abstract:** Book reviews of *The Board Member's Guide to Fund Raising and The Nonprofit Governance Series* (National Center for Nonprofit Boards), two instructional works from an American perspective.

Erlichman, Harry (1992). Case Comment: Profitable Donations - What Price Culture?. *The Philanthropist/Le Philanthrope*, 11(2), 3-10.

**Keywords:** Charitable gifts; Donations; Cultural property; Museum

**Abstract:** Describes the tax law surrounding gifts of cultural property. Touches briefly on the Friedberg case, in which Mr. Friedberg profited off gifts of cultural property because the tax benefits were greater than the acquisition costs.

Lindquist, Evert (1992). From Crisis to Opportunity: Moving Beyond Laissez Faire Philanthropy. *The Philanthropist/Le Philanthrope*, 11(2), 11-34.

**Keywords:** Human services; Public goods; Private provision; Laissez faire philanthropy

**Abstract:** Discusses the potential for private support for public goods, namely humanistic services. Describes the laissez faire philanthropy that characterizes Canada's charitable sector and proposes more systematic evaluation of the needs of the public and the abilities of service providers to ensure that private donors can be persuaded that their dollars will be well spent.

Orr, Cynthia (1992). CICA Exposure Draft: "Non-Profit Organizations". *The Philanthropist/Le Philanthrope*, 11(2), 35-39.

**Keywords:** Canadian Institute of Chartered Accountants; Generally accepted accounting principles; GAAP; Nonprofit organizations

**Abstract:** Reviews the key issues and recommendations in the Canadian Institute of Chartered Accountants' Exposure Draft, which proposes generally accepted accounting principles (GAAP) for nonprofit associations.

Rosen, L. S. (1992). CICA Exposure Draft: A Comment. *The Philanthropist/Le Philanthrope*, 11(2), 40-45.

**Keywords:** Canadian Institute of Chartered Accountants; Generally accepted accounting principles; GAAP; Nonprofit organizations

**Abstract:** Argues that generally accepted accounting principles are outmoded technology that should not be imposed on a sector of the economy to which they are totally unsuited.

Gregory, John D. (1992). Bookshelf. *The Philanthropist/Le Philanthrope*, 11(2), 46-50.

**Keywords:** Board of directors; Development

**Abstract:** Reviews of Board Development (S. Moisey, R. Ralston, & B. Murphy), a 12-part video series (also available in print format), and Development and Direction for Board of Directors (John Tropman), a printed book.

Couchman, Robert (1992). The Politics of Resistance to Change in Innovative Programming. *The Philanthropist/Le Philanthrope*, 11(3), 5-14.

**Keywords:** Innovation; Resistance to change; Government

**Abstract:** Future success lies in innovation - finding new ways to meet changing demands. Yet the problem is not simply thinking up new ideas or even getting started; rather, the enemies of innovation may pass as its friends in many cases. The mission statements of organizations and the structure of governments may operate to frustrate even successful new projects, while vaunting the organization's openness to change. Proponents of innovation should prepare for battle on other fronts.

Horinstein, Regine (1992). The Mini-Association: A Maxi Challenge. *The Philanthropist/Le Philanthrope*, 11(3), 15-20.

**Keywords:** Small nonprofit organizations; Challenges; Budget; Board; Resources; Collaboration; Technology

**Abstract:** Explores the nature of challenges inherent for small organizations and proposes some ways to meet them. Proposes collaboration and technology as the only two promising approaches to survival, or even success.

McBride, Boyd (1992). Viewpoint: Donor Fatigue - Just What Are Donors So Tired Of These Days?. *The Philanthropist/Le Philanthrope*, 11(3), 21-28.

**Keywords:** Fundraising; Strategy; Donor fatigue; Donations; Mailings; List exchanges; Intrusive fundraising; Telemarketing; Gambling

**Abstract:** Argues for high quality "ask" and suggests that many charities are wasting their efforts in seeking only small gifts by such methods as direct mail. Taking such a course risks diverting attention and energy from the pursuit of the significant donation, so both charities and donors lose.

Carisse, Jean-Claude (1992). The Language Question in Canadian Associations. The Philanthropist/Le Philanthrope, 11(3), 29-32.

**Keywords:** National charities; Languages; Bilingualism; English; French

**Abstract:** Addresses the language question nation-wide charities inevitable face: can we operate effectively in both national languages? The answer: it depends. Different organizations have different approaches, some more constructive than others.

Beechy, Thomas H. and Brenda J. Zimmerman (1992). Putting the Cart Before the Horse. The Philanthropist/Le Philanthrope, 11(3), 33-41.

**Keywords:** Accounting; Financial statements; Falk framework; Clubs v. nonclubs

**Abstract:** Discusses how charities can realistically account for their operations for the benefit of those who rely on their financial statements.

Dickson, Mary Louise and Laurence C. Murray (1992). Recent Tax Developments. The Philanthropist/Le Philanthrope, 11(3), 42-43.

**Keywords:** Medical services; Abortion; Political purposes doctrine; Charitable gifts; Donations; Cultural property; Museum; Referendum

**Abstract:** Discusses the decisions of two cases: Every Woman's Health Centre Society v. Her Majesty the Queen (see The Philanthropist, Vol. 11, No. 1, pp. 3-14) and Her Majesty the Queen v. Alfred D. Friedberg (see The Philanthropist, Vol. 11, No. 2, pp. 3-10). Also discusses the issue of charities not being involved in the Referendum question.

Forster, George V. and Barbara Greer (1992). Bookshelf. The Philanthropist/Le Philanthrope, 11(3), 44-46.

**Keywords:** Fundraising; Planning; Charitable gifts; Life insurance; Women's services

**Abstract:** Book reviews of Fundraising with Life Insurance (M. Mears) and A New Look at Fundraising for Women's Services (J. Liefshultz).

Gotlieb, Maxwell (1992). Taxation of, and Tax Planning for, Charitable Donations. The Philanthropist/Le Philanthrope, 11(4), 3-27.

**Keywords:** Charitable gifts; Donations; Tax deductions; Capital property; Insurance; Cultural property

**Abstract:** Describes the tax consequences of the different ways money can be transferred to charities. Explores some of the ways to organize a donor's affairs to maximize the benefits of such a transfer.

Fairley, H. Scott (1992). Is the Public Interest Falling from Standing?. The Philanthropist/Le Philanthrope, 11(4), 28-36.

**Keywords:** Supreme Court of Canada; Litigation; Public interest groups

**Abstract:** Comments on two cases: Conseil du Patronat du Québec v. Attorney-General of Quebec and Canadian Council of Churches v. Canada (Minister of Employment and Immigration). The Supreme Court of Canada decisions have limited charitable organizations' "standing to sue", that is, their power to start lawsuits on questions entirely of public interest.

Bromley, E. Blake (1992). Parallel Foundations and Crown Foundations. The Philanthropist/Le Philanthrope, 11(4), 37-52.

**Keywords:** Income Tax Act; Parallel foundation; Crown foundation

**Abstract:** Examines the use of parallel foundations and the new creation, the Crown foundation.

Gregory, John D. (1992). Establishing a Charity. The Philanthropist/Le Philanthrope, 11(4), 53-68.

**Keywords:** Charity; Establish; Start; Organize; Manage; Operate

**Abstract:** Provides an overview of some of the things to consider when forming a charitable organization, especially if in the arts. Looks at some activities that might be charitable, reviews the advantages and drawbacks of being a charity, considers what kinds of activity qualify as charities, then spends some time on possible forms of organization and the implications of each.

Phillips, Jim, Murray, Laurence C., and Holly MacLauchlan-Toonders (1993). Recent Tax and Legal Developments. The Philanthropist/Le Philanthrope, 11(4), 69-75.

**Keywords:** Registered charitable status; Ethics; Income tax; Amendments; University Foundations Act; Good and services tax

**Abstract:** Discusses two recent cases: Uni Association v. Minister of National Revenue (Canadian) and Harries and Others v. The Church Commissioners (English), as well as a law reform initiative.

Por, John (1994). Executive Performance: Guidelines for Non-Profits. The Philanthropist/Le Philanthrope, 12(1), 3-14.

**Keywords:** Strategic planning; Board of Directors

**Abstract:** Reports on Cortex Applied Research's interviews with directors and senior staff of over 30 of Canada's largest nonprofit organizations. Challenges boards to go beyond vague and hopeful analysis to practical system planning.



- Stewart, Wayne (1994). Endowment Funds and the Community Foundation. *The Philanthropist/Le Philanthrope*, 12(1), 15-20.  
**Keywords:** Fundraising; Endowment fund; Community foundation  
**Abstract:** Makes the case for and against endowment funds. Argues that endowment funds should be an option in every agency's fundraising plans.
- Bowlby, Ken, McMahon, Peter C., Bradshaw, Pat, and Victor Murray (1994). Privatization and the Delivery of Personnel Social Services: Is it the Voluntary Board of Directors Up To the Task?. *The Philanthropist/Le Philanthrope*, 12(1), 21-43.  
**Keywords:** Privatization; Board of directors; Social welfare; Strategic planning; Fundraising; Board management; Operations; Research  
**Abstract:** Explores the impact of privatization on the role of the board of directors for voluntary social welfare agencies, by addressing such key functions as fundraising and planning, as well as board management relationship in operations. Focuses on privatization whereby government maintains responsibility for funding public services, but transfers the delivery of such services to the voluntary sector. Provides survey results completed by 91 voluntary social welfare agencies.
- Vogt, Susan (1994). Buddy Can You Spare \$100?. *The Philanthropist/Le Philanthrope*, 12(1), 44-56.  
**Keywords:** Fundraising; Lotteries; Criminal Code of Canada; Competition Act; License  
**Abstract:** Argues that charitable organizations should consider abandon their pursuit of a license and structure their lotteries and contest to comply with Section 206 of the Competition Act.
- Rhind, K. Elizabeth (1994). Museum Profits from a Reproductions Shop. *The Philanthropist/Le Philanthrope*, 12(1), 57-58.  
**Keywords:** Fundraising; Museum; Art; Retail; Royal Ontario Museum;  
**Abstract:** Describes a very successful new "niche" fundraising venture for the Royal Ontario Museum in Toronto, Canada.
- Phillips, Jim (1994). Recent Legal Developments. *The Philanthropist/Le Philanthrope*, 12(1), 59-60.  
**Keywords:** Charitable gifts; Trusts; Public appeals  
**Abstract:** Notes that the adoption of the Report on Non-Charitable Purpose Trusts would remove any lingering doubt about the validity of trust funds raised by public appeals and allow them to continue more or less indefinitely. It would also provide for variation of such trusts, but the effect of the Report on Informal Public Appeal Funds would appear to be that variation in these particular cases

must follow a different route. See "Is the Public Interest Falling from Standing?" (The Philanthropist, Vol. 11, No. 4, pp. 28-36).

N/A (1994). Notice to Ontario Charities. The Philanthropist/Le Philanthrope, 12(1), 61.

**Keywords:** Companies Branch; Ministry of Consumer and Commercial Relations

**Abstract:** Informs Ontario corporations, including nonprofit corporations, to send an updated list of officers and directors to the Companies Branch of the Ministry of Consumer and Commercial Relations as soon as possible. Failure to respond "may" result in dissolution of the corporation.

Burnard, Fred (1994). Serving as Secretary. The Philanthropist/Le Philanthrope, 12(2), 3-14.

**Keywords:** Board of directors; Secretary

**Abstract:** Provides detailed advice to those accepting the position of Secretary to an incorporated nonprofit organization or a registered charity. Emphasizes the practical, hands-on nature of the job.

Baylin, Gregory, Cunningham, Peggy, and Pamela Cushing (1994). Cause-Related Marketing: Ethical Practice or Exploitive Procedure?. The Philanthropist/Le Philanthrope, 12(2), 15-33.

**Keywords:** Corporate philanthropy; Social responsibility; Strategic giving; Cause-related marketing; Ethics

**Abstract:** Accounting for donations can be a problem for both donor and recipient. Corporate donors are increasingly interested in providing funds for charities through their advertising and marketing departments rather than from a special fund for donations at large. This trend has raised a number of concerns other than those of the auditors. Is it helpful? Is it fair? Is it ethical? These questions are examined at length in this article.

Phillips, James (1994). Recent Legal Developments. The Philanthropist/Le Philanthrope, 12(2), 34-37.

**Keywords:** Board of directors; Conflict of Interest

**Abstract:** Describes the British Columbia Law Reform Commission's recent developments affecting charitable organizations. Comments on Consultation Paper No 71, related in late 1993, which deals with conflicts of interests for directors of societies.

Maria B. Davidson (1994). Not-for-Profit Organization Accounting: CICA Re-Exposes Recommendations. The Philanthropist/Le Philanthrope, 12(2), 38-42.

**Keywords:** Canadian Institute of Chartered Accountants; Generally accepted accounting principles; GAAP; Nonprofit organizations

**Abstract:** Provides a brief overview of the key elements of the Re-Exposure Draft issued by the Canadian Institute of Chartered Accountants. Its original draft proposed generally accepted accounting principles (GAAP) for nonprofit associations. These proposed standards will establish more complete reporting and greater accountability for nonprofits.

Beechy, Thomas H. (1994). Updated CICA Guidelines: Comments on the Re-Exposure Draft. *The Philanthropist/Le Philanthrope*, 12(2), 43-47.

**Keywords:** Canadian Institute of Chartered Accountants; Generally accepted accounting principles; GAAP; Nonprofit organizations

**Abstract:** Discusses the Re-Exposure Draft issued by the Canadian Institute of Chartered Accountants. Argues that the Re-Exposure Draft is a significant improvement over the previous draft. Shares concerns about the recommended treatment for capital assets and the change of nomenclature used to label these organizations.

Phillips, James (1995). Viewpoint: Ontario's Donation of Food Act. *The Philanthropist/Le Philanthrope*, 12(3), 3-8.

**Keywords:** Ontario; Food Act; Food bank; Donation

**Abstract:** Criticizes Ontario's Donation of Food Act for shifting the risk of negligent harm caused by donated food from the donors to the recipients, the group least able to protect themselves from the harm. It is rare, if unprecedent, for an Ontario statute to eliminate all liability for negligence.

Rogers, S. Kelly (1995). Developing the Investment Policy Statement. *The Philanthropist/Le Philanthrope*, 12(3), 9-12.

**Keywords:** Investment policy; Statement

**Abstract:** Provides tips on how to create an investment policy statement.

Kirby, A. L. (1995). Sexual Abuse by a Member of a Religious Organization. *The Philanthropist/Le Philanthrope*, 12(3), 13-30.

**Keywords:** Religious organizations; Sexual abuse; Confidentiality; Communications privilege; Tort law; Liability

**Abstract:** Provides a general overview of the conflicting obligations owed by the religious organization regarding sexual abuse and suggests guidelines which should be adopted by the religious organization to prevent the abuse from occurring and, in the event that the abuse does occur, to try to limit the religious organization's legal liability for that abuse.

Neely, Sara P. (1995). Recent Developments in Crown Agency Foundations. *The Philanthropist/Le Philanthrope*, 12(3), 31-51.

**Keywords:** Crown foundation; Charitable gifts; Gift planners conference

**Abstract:** Presents the evolution of the legislation establishing Crown agency foundations across the country and discusses some of the issues raised at the Canadian Association of Gift Planners Conference in April 1994. See "Parallel Foundations and Crown Foundations" (The Philanthropist, Vol. 11, No. 4, pp. 37-52).

Minton, Frank (1995). You May Be Doing More Planned Giving Than You Think. The Philanthropist/Le Philanthrope, 12(3), 52-62.

**Keywords:** Planned giving

**Abstract:** The death of the donor is a class occasion for planned giving, if the plans have been made in time. The author points out that many charities engage in a wider range of activities that could fall into the same rubric.

Chapman, Bruce, and Joyce Forster (1995). Bookshelf. The Philanthropist/Le Philanthrope, 12(3), 63-70.

**Keywords:** Mixed economy; Third sector; Volunteers; Research

**Abstract:** Book reviews of The Nonprofit Sector in the Mixed Economy (A. Ben-Ner & B. Gui) and Older Volunteers: A Guide to Research and Practice L. R. Fischer & K. B. Schaffer).

Michell, Paul (1995). The Political Purposes Doctrine in Canadian Charities Law. The Philanthropist/Le Philanthrope, 12(4), 3-32.

**Keywords:** Political purpose; Canada; England; United States; Reform

**Abstract:** Analyzes the history of the rule against political activity by charities in England and in Canada, with a brief look as well at the United States. Proposes a more subtle guideline for appropriate conduct in the public interest. This paper received Honourable Mention and a cash prize in The Philanthropist Award competition in 1993-1994.

Phillips, James (1995). Viewpoint: Crossing the Line from "Charitable" to "Political". The Philanthropist/Le Philanthrope, 12(4), 33-37.

**Keywords:** Political purpose; Human Life International; Childbirth By Choice Trust

**Abstract:** Provides a perceptive note to "The Political Purposes Doctrine in Canadian Charities Law" (The Philanthropist, Vol. 12, No. 4, pp. 3-32).

Jai, Julie (1995). International Philanthropy in Action: Human Rights. The Philanthropist/Le Philanthrope, 12(4), 38-44.

**Keywords:** Colombia; Peru; Latin America; Fact finding mission; Human rights

**Abstract:** Describes Canadian efforts to promote human rights in Columbia and Peru.

Guthrie, Robin (1995). Civic, Civil, or Servile. *The Philanthropist/Le Philanthrope*, 12(4), 45-57.

**Keywords:** Political purpose; Canada; England; United States; Reform

**Abstract:** Describes the origins and development of the current law governing the political purposes doctrine in England and Canada; contrasts Anglo-Canadian law with its American counterpart since American courts have adopted a broader interpretation of public benefit as a central requirement for charitable status; and uses the lessons learned from the above to suggest that there is a need for reform in the Canadian law of charity in respect to political purposes.

McClintock, Norah (1995). CIVICUS and the Challenge of International Philanthropy. *The Philanthropist/Le Philanthrope*, 12(4), 58-63.

**Keywords:** CIVICUS; Civic engagement; Nongovernmental organizations

**Abstract:** Describes the birth and growth of CIVICUS, founded in May 1993 in Barcelona. Its executive director, Miklos Marschall views the emergence of nongovernmental organizations as a post-modern phenomenon, where the post-modern era is described by decentralization and new partnerships.

Rodgers, Kelly (1995). Money Management: Conflicts of Interest. *The Philanthropist/Le Philanthrope*, 12(4), 64-70.

**Keywords:** Board of directors; Conflict of Interest

**Abstract:** Cautions board members against a multitude of potential conflicts of interest, some of them not obvious to the casual director, and some of them no doubt tempting to the director insufficiently familiar with his or her legal obligations.

Forster, Joyce (1995). Bookshelf. *The Philanthropist/Le Philanthrope*, 12(4), 71-82.

**Keywords:** Volunteers; Volunteerism; Philanthropy; Performing arts

**Abstract:** Book review of *The Art of the Volunteer: Volunteerism in the Professional Performing Arts in Canada* (M. Genovese).

Amighetti, Leopold (1995). The Responsibilities and Liabilities of Foundation Directors and Trustees. *The Philanthropist/Le Philanthrope*, 13(1), 3-28.

**Keywords:** Director; Trustee; Duty; Liability

**Abstract:** Discusses the duties and liabilities of directors of charitable organizations. Shows that while there may be different statutory provisions and common law rules creating the duties and liabilities applicable to trustees on one hand, and directors of corporations on the other, within the context of charitable

organizations those duties and liabilities tend to merge and become closer to those of the trustees of a charity.

Chipeur, Gerald D. and Peter J. Forrester (1995). Charitable Fund-Raising Regulations: Subject to Charter Scrutiny?. *The Philanthropist/Le Philanthrope*, 13(1), 29-48.

**Keywords:** Alberta; Public Contributions Act; Charter of Rights and Freedoms

**Abstract:** Discusses the Alberta's Public Contributions Act and how it was struck down in 1994 as unduly restricting freedom of expression.

Phillips, James (1995). Legal Developments. *The Philanthropist/Le Philanthrope*, 13(1), 49-53.

**Keywords:** Ethical investing; Cultural property; Alberta; Public Contributions Act; Charitable Fund-Raising Act

**Abstract:** Describes general case law and law reform activity of general interest to charities, including ethical investing and cultural property. Notes that Alberta's Public Contributions Act was replaced by the Charitable Fund-Raising Act in 1995.

Keeley, David P. (1995). Asset Allocation: Objectives, Implementation, Performance and Constraints. *The Philanthropist/Le Philanthrope*, 13(1), 54-64.

**Keywords:** Asset allocation; Efficient frontier; Capital markets; Diversification; Risk

**Abstract:** Explains the principles of asset allocation and the "efficient frontier". These principles should be of interest to those who work for or advise charities, even if investing is not their direct responsibility. The complexity of the task and the need for advisors who appreciate it should be noted by directors.

Dyer, Geoffrey J. R. (1995). Bookshelf. *The Philanthropist/Le Philanthrope*, 13(1), 65-66.

**Keywords:** Planned giving

**Abstract:** Book review of *Planned Giving for Canadians: A Guide to Instituting and Managing a Successful Planned Giving Programme* (F. Minton & L. Somers).

Burke-Robertson, Jane (1996). Establishing a Parallel Foundation: Why? Why Not? How?. *The Philanthropist/Le Philanthrope*, 13(2), 3-20.

**Keywords:** Parallel foundation; Income Tax Act; Endowment

**Abstract:** Identifies the main reasons for establishing a parallel foundation, the advantages of a parallel foundation, and which charities are most likely to benefit from setting one up.

Patten, Monica (1996). Community Foundations and United Way: Getting From Competition to Collaboration. *The Philanthropist/Le Philanthrope*, 13(2), 21-26.  
**Keywords:** Community foundation; United Way; Competition  
**Abstract:** Explains why competition between community foundations and the United Way is unnecessary. Calls on both organizations to collaborate because they share many of the same goals and values, among other things.

Hirji, Sherherazade (1996). Evaluation: The Elusive Frontier. *The Philanthropist/Le Philanthrope*, 13(2), 27-31.  
**Keywords:** Evaluation; Funders; Grants; Competition  
**Abstract:** Reviews some aspects of evaluation from a practical rather than a technical viewpoint. Looks at recent trends and some resulting challenges to successful evaluation from the perspective of a funder.

Whyte, Letha (1996). Boards as Agents of Change. *The Philanthropist/Le Philanthrope*, 13(2), 32-36.  
**Keywords:** Board of directors; Competition; Collaboration  
**Abstract:** Challenges boards to collaborate rather than compete senselessly, even if their own organizations must disappear as a result.

Phillips, James (1996). Recent Legal Developments. *The Philanthropist/Le Philanthrope*, 13(2), 37-38.  
**Keywords:** Mutual fund; Trustee Act; Public Trustee  
**Abstract:** Shows the Ontario courts confirming what had been clear in principle if not on the cases, that trust investments are limited both by legal lists and by lack of delegability of investment decisions.

Floyd, Gordon (1996). Viewpoint: The Voluntary Sector in Canada's New Social Contract: More Responsibility But No Voice. *The Philanthropist/Le Philanthrope*, 13(2), 39-45.  
**Keywords:** Federal government; Interest groups; Advocacy  
**Abstract:** Addresses the contradiction in the messages that the nonprofit sector is receiving from some governments: your activities are more and more vital to our society, but you are only "special interests" when it comes to formulating public policy.

Murray, Victor (1997). Improving Board Performance. *The Philanthropist/Le Philanthrope*, 13(4), 3-37.  
**Keywords:** Board of directors; Leadership  
**Abstract:** Discusses strategies on how to build effective boards based on four dimensions: (1) roles and responsibilities; (2) the board's own structure and

formal operating procedures: (3) board composition and membership characteristics; and (4) board culture and leadership. Concludes with a five-step process.

Levins, Bruce R. (1997). The Fiscal Health of Not-For-Profits: Survey Results and Management Assistance Needs. *The Philanthropist/Le Philanthrope*, 13(4), 38-55.

**Keywords:** United Way; British Columbia; Research; Survey; Financial administration

**Abstract:** Reports on findings of the United Way of Lower Mainland, British Columbia, which conducted a survey of financial management practices among groups that the United Way supports there.

Grant, Nancy J. (1997). Investment Policy Issues Unique to Not-For-Profit Organizations: Establishing the Spending Rate. *The Philanthropist/Le Philanthrope*, 13(4), 56-60.

**Keywords:** Investment policy; Capital

**Abstract:** Offers sound counsel on deciding how to spend the money made on investments, how to preserve capital while meeting Revenue Canada's guidelines, and getting the most benefit from having capital at all.

Phillips, James (1997). Legal Developments. *The Philanthropist/Le Philanthrope*, 13(4), 61-66.

**Keywords:** Charity; Internet; Federal Court of Appeal; Charitable gifts; Will

**Abstract:** Describes the decision of the Federal Court of Appeal that a community freenet is charitable. Discusses two recent cases on the technical law that applies on the failure of a gift to charity in a will.

Graham, Colin (1997). Bookshelf. *The Philanthropist/Le Philanthrope*, 13(4), 67-69.

**Keywords:** Foundation; Board of Trustees; Investment management

**Abstract:** Book review of *Foundation Management in Canada: An Introduction for Trustees* (M. K. Wong).

N/A (1997). Notice from the Corporations Directorate of Industry Canada. *The Philanthropist/Le Philanthrope*, 13(4), 70.

**Keywords:** Industry Canada; Consultation; Canada Corporations Act

**Abstract:** Notice to clients issued January 1997 by Mary H. Walsh, Director General, on behalf of Corporations Directorate of Industry Canada, regarding consultation on nonprofit policy issues



Anon (1997). a brief history of the philanthropist. *The Philanthropist/Le Philanthrope*, 14(1), 2 - 3.

**Keywords:**

**Abstract:** Brief history of the philanthropist in celebration of its 25th anniversary

Wilson, Bertha (1997). by way of introduction. *The Philanthropist/Le Philanthrope*, 14(1), 5 - 7.

**Keywords:**

**Abstract:** Reprint of editorial from volume 1, number 1 written by the founding editor. Briefly discusses the advent of Canadian charity laws and charitable organizations.

Drache, Arthur B. (1997). the english charity commission concept in the Canadian context. *The Philanthropist/Le Philanthrope*, 14(1), 8 - 26.

**Keywords:**

**Abstract:** Assessment of whether the english charity commission should be imported into Canada. Looks at commission's functions and relationships with other government departments and potential conflict of interest with revenue Canada. Concludes that institutional differences mean it cannot be completely imported, but that it offers a useful example for overall administration of charities, and that this will help to relieve work pressure on revenue Canada.

Bromley, Blake (1997). Viewpoint: dolphins, tuna and mudsharks: reflections on the "bre-x budget" for charities. *The Philanthropist/Le Philanthrope*, 14(1), 27 - 41.

**Keywords:**

**Abstract:** Discusses potential impact of resolution 21 penalty taxes intended to prevent corporations from giving shares and debt obligations to charities. Claims that it will be punitive as its net sweeps too broadly and may interfere with planned giving. At the time of writing, the author hoped that more consultation would be undertaken to refine the resolution.

Lalani, Shamin (1997). Looking a gift horse in the mouth. *The Philanthropist/Le Philanthrope*, 14(1), 42 - 55.

**Keywords:**

**Abstract:** Looks at case studies of the mcmichael gallery and the leonard foundation trust to show that not all offers of funding or gifts should be accepted as there may be consequences later on for which the organization is not prepared. Concludes that organizations should try to negotiate reasonable terms, but if that fails, should walk away in order to prevent the donor from having undue influence on the management of the organization.

Golden, Anne (1997). Counterpoint: a response to united way, where are you leading us?". *The Philanthropist/Le Philanthrope*, 14(1), 56 - 57.

**Keywords:** response

**Abstract:** Response to viewpoint in volume 13:3. corrects various claims made by Mr. Hodgson regarding operational funding, designations to charities and the tomorrow fund.

Frame, Wendy (1997). Recent tax developments. *The Philanthropist/Le Philanthrope*, 14(1), 58 - 61.

**Keywords:**

**Abstract:** Provides a brief overview of proposals affecting charities in the 1997 federal budget. Includes raising of annual limit on donations and gifts of appreciated property, savings for donations of publicly traded securities, increased deemed value of ecologically sensitive lands. Also comments on penalty provisions on loanbacks of funds (see dolphins, tuna and mudsharks) as well as increased reporting requirements and monitoring.

Clarke, Betsy (1997). Bookshelf: women who give away millions: portraits of Canadian philanthropists by Iris Nowell. *The Philanthropist/Le Philanthrope*, 14(1), 62 - 65.

**Keywords:**

**Abstract:** Provides stories and interviews of 14 Canadian woman philanthropists and makes the point that women are capable of making their own financial decisions and care deeply about the causes they support.

Whitaker, Marni K. and Shushelski, Carolyn F. (1997). The effects of health care restructuring on hospital foundations in Ontario. *The Philanthropist/Le Philanthrope*, 14(2), 3 - 35.

**Keywords:** funding Bill 26 Public Hospitals Act liability

**Abstract:** Provides an in depth analysis of the changes effected by Bill 26 and its impacts on managing a hospital foundation, as well as possible ways in which foundations will be able to respond to these changes. Concludes by saying that each foundation will need to develop its own strategy, but that each will need to consider the statute and regulations and their consequences within their own contexts.

Phillips, James (1997). Legal developments. *The Philanthropist/Le Philanthrope*, 14(2), 36 - 44.

**Keywords:**

**Abstract:** Provides a summary of some court decisions of interest, including the Vancouver Society of Immigrant and Visible Minority Women vs. MNR. Then provides a summary of the contents of the Ontario Law Reform Commission's report on the law of charities. Claims that this report fills a gap in raising debate and focusing public attention on the role of the charity sector and its regulation.

Phillips, James (1997). the Ontario law reform commission and the legal meaning of charity. *The Philanthropist/Le Philanthrope*, 14(2), 45 - 55.

**Keywords:**

**Abstract:** First in a series dealing with specific aspects of the commission's report. Summarizes the issue of 'real' vs. 'legal' meaning of charity, and how a change in the legal meaning could affect charity law. Provides policy options and a general approach to the content of the law of charitable purposes.

Chouinard, Carole (1998). comparison of the tax treatment of charitable remainder trusts in Canada and the united states. *The Philanthropist/Le Philanthrope*, 14(3), 3 - 16.

**Keywords:** USA

**Abstract:** Provides an overview of the tax treatment of charitable remainder trusts in Canada and the US and shows that they have been more popular and more widely used in the US due to lack of clear rules and certain tax implications in Canada. Concludes that the department of finance should clearly define rules through legislation, rather than through administrative rulings, if certainty and predictability in the application of the act to charitable remainder trusts is to be attained.

Maxwell, Judith (1998). Reconnecting communities: two scenarios for the 21st century. *The Philanthropist/Le Philanthrope*, 14(3), 17 - 23.

**Keywords:** corporate sector

**Abstract:** Poses two scenarios for the future: polarized society with increasing inequality and marginalization, and a resilient society where capacity is built through public investments, building social capital, adaptability and communities taking on a larger role in caring for themselves. concludes that community foundation leaders will need to take the lead in building resilience in seeking new partnerships with government and the private sector, and in so doing, will need to rearticulate the values that drive their organizations.

Gilbert, Nathan (1998). 1998 report to the members of the Laidlaw foundation. *The Philanthropist/Le Philanthrope*, 14(3), 24 - 33.

**Keywords:** arts, city of Toronto, public reporting

**Abstract:** Based on the laidlaw foundation's annual report to its members, this article provides an update on the foundation's focus and purpose. This includes a renewed focus on youth, including youth engagement, stewardship of the environment, arts funding, and seeks to link its programs to social development in toronto. it also discusses the importance of public reporting and consultation.

Davidman, Katie and Betcherman, Gordon and Hall, Michael and White, Deena (1998). Work in the nonprofit sector: the knowledge gap. *The Philanthropist/Le Philanthrope*, 14(3), 34 - 48.

**Keywords:**

**Abstract:** Examines the nonprofit sector's human resources requirements against the available expertise, and concludes that relatively little is known about work in the nonprofit sector. Proposes research on definitional and data development. Asserts that it will be important to know the human resources capacity, quality of working life and appropriateness of current labour market policy framework to support the new roles the sector is being asked to play.

Broadhead, Tim (1998). coming of age - the dating game. *The Philanthropist/Le Philanthrope*, 14(3), 49 - 57.

**Keywords:**

**Abstract:** This broad article discusses the role of voluntary organizations in building community capacity in times of change and upheaval.

Phillips, James (1998). Legal developments. *The Philanthropist/Le Philanthrope*, 14(3), 58 - 61.

**Keywords:**

**Abstract:** Discusses several charity law cases that suggest that the courts can apply the doctrine of cy-pres in decisions that are both reasonable and doctrinally correct (as opposed to a previous article in volume 13:4 suggesting that this was not the case). also looks at the enforcement of pledges in the US and Canada, and concludes that the Canadian system is better because people might be discouraged from making pledges if there were the potential for legal action, because in some cases it might mean that the charity might make the claim against more deserving claimants, and because it would be bad publicity for the charity.

Forster, Joyce (1998). bookshelf: A is for Ask: a fundraising guide by the Canadian school boards association. *The Philanthropist/Le Philanthrope*, 14(3), 62 - 64.

**Keywords:**

**Abstract:** Outlines 37 tried and true projects that can be undertaken even by small groups.

Clarke, Betsy (1998). Bookshelf: what are you doing with my money? Solutions to important issues facing charities by ken dick. *The Philanthropist/Le Philanthrope*, 14(3), 65 - 66.

**Keywords:**

**Abstract:** Provides guidelines for sound management of a non-profit organization, including controllership, financial management and fundraising.

Phillips, James (1998). Case comment: human life international v. Minister of national revenue. *The Philanthropist/Le Philanthrope*, 14(4), 4 - 16.

**Keywords:** income tax act

**Abstract:** Discusses this case, the arguments, decision and implications. Argues that while the decision is not fundamentally flawed, it should have provided clearer guidance to revenue Canada in carrying out its registration tasks. Also argues that condemning political activities because of controversy is retrograde as appropriate lobbying for those without access to political and economic power may necessarily attract controversy.

Bromley, Blake (1998). viewpoint: a response to "helping Canadians help Canadians: improving governance in the voluntary sector". The Philanthropist/Le Philanthrope, 14(4), 17 - 25.

**Keywords:**

**Abstract:** Provides an opinion on removing the interpretation of 'charity' from the jurisdiction of the courts and place it in the hands of parliament, as was suggested by the discussion paper released by the voluntary sector roundtable. Argues that the government should not be involved in defining what activities can or can't be considered charitable.

Trojman, Sherri (1998). Strategies for a caring society. The Philanthropist/Le Philanthrope, 14(4), 26 - 46.

**Keywords:**

**Abstract:** Proposes a framework for understanding and building community capacity, and offers a variety of strategies, including community investing, poverty reduction, civic engagement, problem solving, partnership, leadership development and celebration of community's strengths. it is argued that these contribute to a caring society, and the author suggests continued discussion on this matter.

Ferguson, David (1998). Viewpoint: "commitment" in the age of free agency. The Philanthropist/Le Philanthrope, 14(4), 47 - 56.

**Keywords:**

**Abstract:** Considers the problem of getting commitment from volunteers and proposes some systemic changes, such as abandoning the org chart with its one job for one person approach, developing worksharing schemes, empowering volunteers to make decisions and taking advantage of work-at-home technologies.

Murray, Victor (1998). Bookshelf: reinventing your board by john carver and Miriam Mayhew carver. The Philanthropist/Le Philanthrope, 14(4), 57 - 63.

**Keywords:**

**Abstract:** Guide to implementing policies at the board level in order to make them more effective and efficient. While useful, it is not exhaustive and may not be applicable in all cases.

Graham, Colin (1998). Bookshelf: not-for-profit financial reporting guide by Kerry Danyluk. *The Philanthropist/Le Philanthrope*, 14(4), 64.

**Keywords:**

**Abstract:** Guide to the new accounting standards promulgated in 1996 by the Canadian institute of chartered accountants, with examples and answers to frequently asked questions.

(1999). the philanthropist welcomes a new editor. *The Philanthropist/Le Philanthrope*, 15(1), 4.

**Keywords:**

**Abstract:** Welcomes David Stevens as the new editor.

Janus, Kevin (1999). Artistic endeavors in charity law. *The Philanthropist/Le Philanthrope*, 15(1), 5 - 39.

**Keywords:** charitable purpose

**Abstract:** Discusses definition of art as aesthetic education for the purpose of justifying charitable purpose. Argues that it should be an independent category, since aesthetic experience is a public good in and of itself. but notes the difficulties in defining what qualifies as art, especially what is good or bad.

Greig, Louise J.A. and Hoffstein, M. Elena (1999). Issues arising from mergers and fusions of charitable organizations. *The Philanthropist/Le Philanthrope*, 15(1), 40 - 56.

**Keywords:**

**Abstract:** Discusses the legal issues associated with the amalgamation of charitable organizations (as opposed to partnerships or less permanent arrangements), and concludes that issues will likely be unique to each situation and advises organizations to obtain legal advice as early in the process as possible.

Pettigrew, Pierre S. (1999). Viewpoint: a history of trust, a future of confidence - Canada's third way. *The Philanthropist/Le Philanthrope*, 15(1), 57 - 66.

**Keywords:**

**Abstract:** Presents the coming challenges and argues that in order to adapt to change, effective relationships need to be built between government, voluntary sector and business.

Van Rotterdam, Rose (1999). Web sites of interest to the philanthropic community. *The Philanthropist/Le Philanthrope*, 15(1), 67 - 73.

**Keywords:**

**Abstract:** Lists websites of interest to the philanthropic sector, with a brief description of each.

Stevens, David (2000). Vancouver society of immigrant and visible minority women v. MNR. *The Philanthropist/Le Philanthrope*, 15(2), 4 - 13.

**Keywords:**

**Abstract:** Discusses the decision and dissenting opinion on this case as it relates to the definition of charitable purpose.

Drache, Arthur b. (2000). Vancouver immigrant women: the first judicial interpretation. *The Philanthropist/Le Philanthrope*, 15(2), 14 - 19.

**Keywords:** education

**Abstract:** Discusses the decision on this case and argues that the broader implications are yet to be seen and understood.

Goodman, Wolfe D. (2000). a personal view of the Vancouver society decision. *The Philanthropist/Le Philanthrope*, 15(2), 20 - 22.

**Keywords:** education

**Abstract:** Discusses the decision on this case in light of previous decisions in case law. Argues that charitable purpose was too narrowly defined in this case and suggests reform of the income tax act in order to keep pace with society.

Jamieson, Doug (2000). Building relationships in the networked age. *The Philanthropist/Le Philanthrope*, 15(2), 23 - 32.

**Keywords:**

**Abstract:** Gives an account of how the internet can be used to develop online communities and build relationships. Argues that this kind of networking can be beneficial to charities and fundraisers and provides practical advice on how to use the available technology.

Phillips, James (2000). legal developments. *The Philanthropist/Le Philanthrope*, 15(2), 33 - 44.

**Keywords:** cy-pres

**Abstract:** Discusses vicarious liability of charitable organizations for employee torts, abortion and political purposes and cy-pres litigation in the USA.

Eberts, Mary (2000). Viewpoint: pro bono publico: for the public good. *The Philanthropist/Le Philanthrope*, 15(2), 45 - 52.

**Keywords:**

**Abstract:** Discusses the provision of pro bono legal services and considers how it contributes to upholding the rule of law, providing access to justice and contributing to democracy.

n/a (2000). The founding of the Canadian centre for philanthropy. *The Philanthropist/Le Philanthrope*, 15(2), 53 - 63.

**Keywords:**

**Abstract:** Provides a history of the centre, its mandate, the people involved and how its programs work towards meeting the needs of the philanthropic sector.

Floyd, Gordon (2000). The Broadbent report: an overview. *The Philanthropist/Le Philanthrope*, 15(3), 4 - 6.

**Keywords:**

**Abstract:** Provides background and summary of the broadbent report on accountability and governance with regard to better financial management and transparency.

Wyatt, Bob (2000). Viewpoint: a response to the panel on accountability and governance in the voluntary sector. *The Philanthropist/Le Philanthrope*, 15(3), 7 - 13.

**Keywords:**

**Abstract:** Discusses the specific recommendations in the broadbent report. Also comments on omissions and proposes areas for further discussion.

Youdan, Timothy G. (2000). New investment powers for charities. *The Philanthropist/Le Philanthrope*, 15(3), 14 - 30.

**Keywords:** trustee act

**Abstract:** Provides details on the application of trust law to charities and the impact of the amendment to the trustee act investment provisions in bill 25.

Wilson, Mark R. (2000). Special challenges for organizations with small investment portfolios: a case study. *The Philanthropist/Le Philanthrope*, 15(3), 31 - 40.

**Keywords:** trustee act

**Abstract:** Looks at legal and practical implications of professional money management for smaller foundations and organizations and concludes that there are a range of financial products that they can make use of, and should develop an investment policy to focus on these alternatives.

Amy, David G. (2000). foreign activities by Canadian charities. *The Philanthropist/Le Philanthrope*, 15(3), 41 - 69.

**Keywords:** accountability



**Abstract:** Discusses various legal and reporting requirements of charities operating internationally under the relevant legislation. Concludes that it is most effective if charities engage in self-discipline in order to maintain public confidence. Therefore charities must be well apprised of their legal duties.

Drache, Arthur B. and Hunter, W. Laird (2000). A Canadian charity tribunal: a proposal for implementation. *The Philanthropist/Le Philanthrope*, 15(4), 3 - 28.

**Keywords:** legal definition, income tax act, revenue Canada

**Abstract:** Argues for the creation of a tribunal to oversee the registration and deregistration of charities in order to take the burden off revenue Canada. Argues that over time, other duties could also be assumed, such as facilitating communication and partnership between government and the nonprofit sector, provide support to voluntary organizations, provide information to the public, assist organizations with compliance with legislative and regulatory requirements and investigate public complaints.

Monahan, Patrick (2000). Federal regulation of charities. *The Philanthropist/Le Philanthrope*, 15(4), 29 - 54.

**Keywords:** accountability enforcement

**Abstract:** Assesses various proposals for legislative reform including those from the Broadbent report and provides a critique of each specific recommendation. Concludes with 22 specific recommendations for reform.

Bourgeois, Donald (2000). Charitable gaming: the legal context. *The Philanthropist/Le Philanthrope*, 15(4), 55 - 64.

**Keywords:**

**Abstract:** Recognizes the growing societal acceptance of gambling and its utility in charitable purposes, but argues that there needs to be effective regulation of licensing, expenditures and use of proceeds to ensure appropriate use of this mechanism. Argues that governments are in competition with charities for gaming proceeds and there is great potential for partnership between the two sectors.

Committee on the modernization of the trustee act (2000). Consultation paper on total-return investing by trustees. *The Philanthropist/Le Philanthrope*, 15(4), 65 - 77.

**Keywords:** trustee act

**Abstract:** Provides recommendations to trustees to maximize investment returns in a way that is consistent with their obligation of prudence. Invites further discussion and comment on this consultation paper before forming final recommendations.

Drache, Arthur B. and Hunter, W. Laird (2001). A Canadian charity tribunal: a proposal for implementation (part II). *The Philanthropist/Le Philanthrope*, 16(1), 4 - 27.

**Keywords:** legal definition income tax act revenue Canada

**Abstract:** Follows on from part I in volume 15:4 and includes proposals for appointment of tribunal members and staff, communications and confidentiality, intra-governmental relations, and further considerations.

Carter, Terrence (2001). Case comment: Christian brothers decision exposes charitable trust assets to tort creditors. *The Philanthropist/Le Philanthrope*, 16(1), 28 - 32.

**Keywords:**

**Abstract:** Comments on the court decision, and suggests that it may have a devastating impact on the ability of charities to raise funds through special purpose charitable trusts and may expose existing charitable trust property to claims of tort victims, in particular tort victims with claims arising from sexual abuse. the authors hope for the right to appeal and an overturn of this decision.

Passey, Andrew (2001). Charity and lottery: the British experience. *The Philanthropist/Le Philanthrope*, 16(1), 33 - 41.

**Keywords:** UK

**Abstract:** Looks at the contribution of the UK's national lottery to charitable giving, and possible links to the reduction in other charitable giving in the country. While it is not a positivist assessment of cause and effect, the author finds that there is a inverse correlation between the money individuals contribute to the lottery and the funds they contribute to other charitable causes.

Parker, Martha (2001). viewpoint - new alliances: for-profits and not-for-profits working together. *The Philanthropist/Le Philanthrope*, 16(1), 42 - 48.

**Keywords:** leadership

**Abstract:** Comments on the potential of public private partnership to fill the gap left by retreating government funding and promote community effectiveness.

Phillips, James (2001). legal developments. *The Philanthropist/Le Philanthrope*, 16(1), 49 - 56.

**Keywords:**

**Abstract:** Discusses two cases: decision on whether assets can be used to satisfy judgements against the order for abuses, and decision on whether the church of scientology can be considered a religion (UK). Summarizes decisions and provides comment.

Madhani, Bahadur (2001). Staying relevant in the face of demographic change. *The Philanthropist/Le Philanthrope*, 16(1), 57 - 62.

**Keywords:** volunteerism

**Abstract:** Argues for marketing that is sensitive to the plurality of Canada's changing demographics in order to maintain public support and commitment to organizations.

White, Julie (2001). Bookshelf: Robin Hood was right: a guide to giving your money for social change by Chuck Collins, Pam Rogers and Joan P. Garner / don't just give it away - how to make the most of your charitable giving by Renata J. Rafferty. *The Philanthropist/Le Philanthrope*, 16(1), 63 - 66.

**Keywords:**

**Abstract:** First book encourages donors to fund social change and the second provides a practical guide to making the most of donations.

Gainer, Brenda (2001). Bookshelf: making money while making a difference: how to profit with a non-profit partner by Richard Steckel, Robin Simons, Jeffrey Simons and Norman Tanen. *The Philanthropist/Le Philanthrope*, 16(1), 67 - 69.

**Keywords:**

**Abstract:** Geared towards the private sector to try to make corporate donations more attractive, but does not provide much of value to fundraisers in the nonprofit sector as the sector is already well aware of the benefits of public private partnerships.

Magarrell, Gary W. (2001). Bookshelf: angels of mercy or development diplomats? NGOs and foreign aid by terje tvedt. *The Philanthropist/Le Philanthrope*, 16(1), 69 - 70.

**Keywords:**

**Abstract:** Questions the role of international NGOs in international development, and provides guidance on the most effective way to fund aid projects.

Bromley, Kathryn (2001). The advancement of religion in the age of fundamental human rights. *The Philanthropist/Le Philanthrope*, 16(2), 74 - 99.

**Keywords:** discrimination

**Abstract:** Winner of the 2000 award for proficiency in legal writing and analysis. This article looks at the interaction between religious purpose in charities and provisions under the charter. Argues that where religious practices impact on the rights and freedom of others, it is not a legitimate activity of a religious charity.

Goodman, Wolfe D. (2001). Some issues relating to the treatment of private foundations under the income tax act. *The Philanthropist/Le Philanthrope*, 16(2), 100 - 103.

**Keywords:** capital gifts income tax act

**Abstract:** Discusses some issues relating to private foundations, including the importance of ending discrimination against private foundations, regulations related to funding for bona fide foreign charities that are not qualified donees, and requirements for disbursing funds from ten year capital gifts in accordance with investment yields.

Lalani, Shamin (2001). Dancing the intricate tango: charities and donors take the floor. *The Philanthropist/Le Philanthrope*, 16(2), 104 - 110.

**Keywords:** restricted gifts

**Abstract:** Discusses the fine line that charities and donors walk in negotiating gift agreements, using the McMichael Gallery case and subsequent legislative change to deal with the issue. Concludes that charities must acknowledge their duty to fulfill donor intent, while allowing the organization to adapt. also argues that charity should ensure meaningful involvement of the donor without ceding the autonomy of the board.

Cutt, James and Murray, Victor (2001). An approach to a balance scorecard to united way organizations. *The Philanthropist/Le Philanthrope*, 16(2), 111 - 132.

**Keywords:**

**Abstract:** Proposes a 'balanced scorecard' to meet requirements of an accountability framework for the united way. It should balance funds with community value or utility. It also provides a framework for internal and external performance in relation to planned and budgeted targets. it does not, however, propose specific performance measures.

Stevens, David (2001). Legal developments. *The Philanthropist/Le Philanthrope*, 16(2), 133 - 134.

**Keywords:**

**Abstract:** Argues that subsection 149 of the act undermines the specified gift rules (of one charity making a specified capital gift to another) as it increases the disbursement quota without counting as satisfying that quota.

Hirji, Sheherazade (2001). Bookshelf: from accidental to strategic: converting charitable impulse into strategy - the collaboration challenge: how nonprofits and businesses succeed through strategic alliances by James e. Austin / . *The Philanthropist/Le Philanthrope*, 16(2), 135 - 137.

**Keywords:**

**Abstract:** Provide case studies and step-by-step guides on how the for profit and nonprofit sectors can better work to gether to invest in communities.

Carter, Terrence (2001). Connecting companies to communities a guide to the design and management of community investment programs. *The Philanthropist/Le Philanthrope*, 16(3), 157 - 174.

**Keywords:** USA

**Abstract:** Provides general advice to tax-exempt organizations in the US seeking to expand into Canada, with information on general requirements for registration, legal forms, acceptable charitable activities and other legal considerations.

Parks, James M. (2001). New developments and challenges with Canada customs and revenue agency. *The Philanthropist/Le Philanthrope*, 16(3), 175 - 192.

**Keywords:**

**Abstract:** Provides a summary of some recent developments that have a bearing on the charitable sector, including maintaining charity status after receiving large gifts, encumbered real estate gifts, handling of restricted gifts and recent jurisprudence.

Bromley, Kathryn (2001). The advancement of religion in the age of fundamental human rights (part II). *The Philanthropist/Le Philanthrope*, 16(3), 193 - 220.

**Keywords:** discrimination

**Abstract:** Winner of the 2000 award for proficiency in legal writing and analysis. This article looks at the interaction between religious purpose in charities and provisions under the charter. Argues that where religious practices impact on the rights and freedom of others, it is not a legitimate activity of a religious charity.

Phillips, James (2001). bookshelf: the nonprofit sector in Canada: roles and relationships by Keith Banting (ed). *The Philanthropist/Le Philanthrope*, 16(3), 221 - 224.

**Keywords:**

**Abstract:** Covers current debates over the sector's social role between state and market, issues of definition, and scope of the sector. Various essays cover specific aspects of the sector.

Garthson, Jane (2001). Bookshelf: ethical decision-making in fund raising by Marilyn Fischer. *The Philanthropist/Le Philanthrope*, 16(3), 225 - 227.

**Keywords:**

**Abstract:** Provides some thoughts on how the 'gift economy' works and some guidelines for ethical decision making. It does not, however, prescribe any one approach.

Van Rotterdam, Rose (2001). Bookshelf: benchmarks of excellence for the voluntary sector by Linda Mollenhauer. *The Philanthropist/Le Philanthrope*, 16(3), 227 - 228.

**Keywords:**

**Abstract:** Provides a tool for effective organizational assessment and strategic planning.

Lawson, Suzanne (2001). Bookshelf: leaders who make a difference: textbook and inspiration by Burt Nanus and Stephen M. Dobbs. *The Philanthropist/Le Philanthrope*, 16(3), 229 - 233.

**Keywords:**

**Abstract:** Provides guidance to leaders in the nonprofit sector in understanding the complexity of the role and offers advice on how to become a valuable leader.

Boyd-Thomas, David (2001). Bookshelf: transforming fundraising: a practical guide to evaluating and strengthening fundraising to grow with change by Judith E. Nichols. *The Philanthropist/Le Philanthrope*, 16(3), 233 - 234.

**Keywords:**

**Abstract:** Argues for self-assessment as a critical component of fundraising management.

McInnis, Jillian (2001). Bookshelf: international fund raising for not-for-profits: a country-by-country profile by Thomas Harris. *The Philanthropist/Le Philanthrope*, 16(3), 234 - 236.

**Keywords:**

**Abstract:** Reference guide to fund raising in various countries - useful for organizations looking to expand their markets.

Phillips, Susan D. (2001). From charity to clarity: reinventing federal government-voluntary sector relationships. *The Philanthropist/Le Philanthrope*, 16(4), 240 - 262.

**Keywords:** Voluntary sector initiative

**Abstract:** Discusses the shift from governing by programming to governing by relationship building. Acknowledges that the task of relationship building involves many players who are autonomous and come with different cultures, resources and political imperatives and that engaging them will be the key challenge.

Brock, Kathy L. (2001). Democracy is coming: the new interest in NGOs, civil society and the third sector. *The Philanthropist/Le Philanthrope*, 16(4), 263 - 271.

**Keywords:** voluntary sector initiative

**Abstract:** Discusses the shift from government services to more engagement of private and nonprofit sectors in building the capacity of the voluntary sector.

Hawley, William D. (2001). Current issues in charitable tax planning. *The Philanthropist/Le Philanthrope*, 16(4), 272 - 282.

**Keywords:**

**Abstract:** Discusses the tax implications of various legislative developments, including residual charitable gifts, private foundations, estate administration and private company securities.

Sullivan, Clare A. (2001). to be or not to be...incorporated: incorporation and subsequent activities of charities. *The Philanthropist/Le Philanthrope*, 16(4), 283 - 294.

**Keywords:**

**Abstract:** Discusses various aspects of incorporating a nonprofit organization in terms of the overall process, implications and the relevant laws. Does not address whether or not an organization should become incorporated, but provides information if one wishes to do so.

Wyatt, Bob (2001). Viewpoint: if not now, when?. *The Philanthropist/Le Philanthrope*, 16(4), 295 - 305.

**Keywords:**

**Abstract:** Provides an opinion on the nonprofit sector's imperative to change with the times and argues that it has been unable to keep up. Argues that the sector needs to re-evaluate various aspects of itself in order to become flexible enough to meet current challenges.

Farquhar, Robin H. (2001). Universities in Canada's voluntary charitable sector: do they belong?. *The Philanthropist/Le Philanthrope*, 16(4), 306 - 315.

**Keywords:**

**Abstract:** Addresses the debate as to whether universities should be included in the charitable component of Canada's voluntary sector and argues that universities do meet the legal definition and should be eligible to enjoy the benefits of charitable status and assume accompanying obligations. they also give as well as receive in their association with other charities, and should therefore be included in the sector.

Goodman, Kenneth R. (2002). Standing on guard for thee: the role of the office of the public guardian and trustee. *The Philanthropist/Le Philanthrope*, 17(1), 4 - 16.

**Keywords:** History role charities accounting act legislation

**Abstract:** Provides an overview of the role of the public guardian and trustee, including protecting the rights of charities, dealing with complaints and litigation.

Cullity, Maurice C. (2002). The charitable corporation: a "bastard" legal form revisited. *The Philanthropist/Le Philanthrope*, 17(1), 17 - 39.

**Keywords:** property hybrid trustees

**Abstract:** Provides an overview of laws and jurisdiction governing charitable corporations. Dismisses the notion that charitable corporations are necessarily trustees and therefore agrees that legal intervention should be restricted to ensuring the advancement of charitable purposes.

Hamilton, John P. (2002). Recent changes to federal and provincial statutes affecting charities. *The Philanthropist/Le Philanthrope*, 17(1), 40 - 48.

**Keywords:**

**Abstract:** Discusses recent changes to federal and provincial acts, including non-administrative regulations, with commentary on the impact of decision-making powers for executive committees vs. boards of directors. Other procedural provisions are noted.

Burke-robertson, Jane (2002). Strategic alliances in the voluntary sector in Canada. *The Philanthropist/Le Philanthrope*, 17(1), 49 - 74.

**Keywords:** joint programming service organization due diligence federal, Ontario

**Abstract:** Discusses the voluntary sector response to increased financial pressures and responsibilities. Uses examples to illustrate various alliances between charities, between charities and private sector and notes some of the obstacles to effective partnership. looks at a range of alliance types from administrative to full merger. goes on to discuss legal implications in all models in detail.

Burrows, Malcolm D. (2002). Bookshelf - thanks! A guide to donor-centered fundraising by Penelope Burk. *The Philanthropist/Le Philanthrope*, 17(1), 75 - 77.

**Keywords:** donor-centered

**Abstract:** Book is based on the principle of increased fundraising by acknowledging the needs of donors. Three main principles are:  
prompt acknowledgement of gifts  
reassurance that their gifts would be used for a specific purpose  
measurable results of their gifts at work

Bridge, Richard (2002). The law governing advocacy by charitable organizations: the case for change. *The Philanthropist/Le Philanthrope*, 17(2), 2 - 33.

**Keywords:** regulation political activities



**Abstract:** Argues that laws governing charitable organizations needs to be reformed for the sake of clarity. As it stands, there is a tension between advocacy and political involvement that needs to be rectified for the charitable and legal sectors, as well as the community. an interjurisdictional review helps inform the recommendations provided

Juneau, Carl (2002). Is religion passé as a charity?. The Philanthropist/Le Philanthrope, 17(2), 34 - 45.

**Keywords:** Canadian charter of rights and freedoms

**Abstract:** Begins with historical context for current treatment of religious charities. Provides key points of debate over the legal claim of religion as a benefit to society in order to justify classification as charitable. Discusses some implications including charter challenges.

Burke-Robertson, Jane (2002). Liability issues affecting directors and officers in the voluntary sector. The Philanthropist/Le Philanthrope, 17(2), 46 - 71.

**Keywords:** charitable organizations voluntary organizations

**Abstract:** Provides a review of:

- personal liability in a voluntary association and a not-for-profit corporation
- applicable standard of care
- indemnification and insurance for directors
- duties imposed by common law
- duties and liabilities imposed by statute"

Broder, Peter (2003). The legal definition of charity and Canada customs and revenue agency's charitable registration process. The Philanthropist/Le Philanthrope, 17(3), 3 - 56.

**Keywords:**

**Abstract:** Discusses problems arising from the definition of charities by the CCRA in terms of eligibility for registration. The article proposes various reforms for each problem presented.

Canadian bar association charity and not-for-profit law section (2003). Position summary . The Philanthropist/Le Philanthrope, 17(3), 57 - 66.

**Keywords:** Legal definition

**Abstract:** Presents areas for discussion with the CCRA charities directorate and department of finance related to the voluntary sector initiative.

Chopra, Judith (2003). the changing world of corporate donations: clarica, a case study. The Philanthropist/Le Philanthrope, 17(3), 67 - 70.

**Keywords:**

**Abstract:** Comments on the changing scope of corporate donations - professionalization of fundraising, joint planning roles, greater accountability, due diligence and raising the bar for community citizenship are all touched upon.

Colin, Graham (2003). Bookshelf - evaluation performance improvement in the non-profit sector: challenges and opportunities by Vic Murray and Kim Balfour. *The Philanthropist/Le Philanthrope*, 17(3), 71 - 72.

**Keywords:**

**Abstract:** Discusses accountability and provides performance models along with relevant literature

(2003). Bookshelf - a review of evaluation resources for nonprofit organizations by Sandra L. Bozzo and Michael H. Hall. *The Philanthropist/Le Philanthrope*, 17(3), 72.

**Keywords:**

**Abstract:** Fully reviewed in vol. 16 no. 3

André Picard (2003). Bookshelf - making change: fifty years of the Laidlaw foundation edited by Nathan Gilbert and Joyce Zemans. *The Philanthropist/Le Philanthrope*, 17(3), 73 - 75.

**Keywords:**

**Abstract:** Provides a summary of the history of the laidlaw foundation from biographical details to the changing fortunes of the foundation itself.

Walter Ross (2003). Bookshelf - the world of the gift by Jacques T. Godbout and Alain Caille. *The Philanthropist/Le Philanthrope*, 17(3), 76 - 79.

**Keywords:**

**Abstract:** A broad academic exploration on cultural, anthropological, historical and socio-economic aspects of gifts.

Denny Young (2003). Bookshelf - creating caring and capable boards by Katherine Tyler Scott. *The Philanthropist/Le Philanthrope*, 17(3), 79 - 81.

**Keywords:** Leadership

**Abstract:** Provides advice for aligning organizational and personal visions, hiring directors for boards and improving workplace culture.

Parks, James M. (2003). Registered charities: a primer. *The Philanthropist/Le Philanthrope*, 17(4), 4 - 37.

**Keywords:** terrorism

**Abstract:** Provides a broad overview of provisions in the income tax act that apply to charities in Canada, including privileges and obligations of charities under the act. Discusses procedures for seeking registered status, some positions adopted by the federal tax authorities, some relevant jurisprudence and some issues under other tax legislation.

Hayhoe, Robert B. (2003). Canada customs and revenue agency charity audits. *The Philanthropist/Le Philanthrope*, 17(4), 38 - 69.

**Keywords:**

**Abstract:** Explains CCRA's audit authority and publicly available audit policies and gives tips on dealing with CCRA auditors. Provides an informed view of what CCRA charities auditors are most interested in finding.

Omidvar, Ratna (2003). Viewpoint: sustainability - illusion or reality?. *The Philanthropist/Le Philanthrope*, 17(4), 70 - 74.

**Keywords:** case study leadership innovation

**Abstract:** Outlines the 5 strategies the foundation is testing to achieve its objective of preparing immigrants and their civil society organization to understand and make the most productive response to the changes around them. It also deals with obstacles encountered and lessons learned which, the foundation believes, will lead to increased capacity and new programs in the affected organizations that will achieve long-terms sustainability and benefits.

David Stevens (2003). Bookshelf - the place of religion in modern society. *The Philanthropist/Le Philanthrope*, 17(4), 75 - 77.

**Keywords:**

**Abstract:** Collection of 6 essays dealing with different aspects of the treatment of religion under charity law

David Stevens (2003). Bookshelf - partnerships: profits and not-for-profits together by martha parker. *The Philanthropist/Le Philanthrope*, 17(4), 78 - 79.

**Keywords:** Public-private strategic alliance

**Abstract:** Outlines research objectives as:

- identify and describe common elements/learnings that could help and motivate business and not-for-profits to build partnerships or strategic alliances
- provide material that would generate discussion on emerging partnership issues such as partner choice, ethical concerns and language issues
- document some of the best practices of successful Canadian corporate/not-for-profit partnerships

David Stevens (2003). Bookshelf - foundation management in Canada: an introduction for trustees by HSBC asset management. *The Philanthropist/Le Philanthrope*, 17(4), 80 - 81.

**Keywords:**

**Abstract:** Handbook for directors and trustees of foundations and their agents - provides a clear summary of their obligations

Carter, Terrance S. (2003). Donor-restricted charitable gifts: a practical overview revisited II. *The Philanthropist/Le Philanthrope*, 18(1), 5 - 35.

**Keywords:** Donor-centered

**Abstract:** Explores legal issues associated with honouring donors' wishes without compromising the organizational mission. (this is actually part 1. part 2 is in the next issue).

Tory, Martha J. (2003). Accounting for debt financing and going-concern issues. *The Philanthropist/Le Philanthrope*, 18(1), 36 - 43.

**Keywords:** Financial statements

**Abstract:** Overview of accounting issues arising from debt financing used to deal with problems associated with ageing facilities, rising building codes and standards etc. Also discusses implications for financial statements.

Paul Jones (2003). Between god and you: Canada's new privacy laws. *The Philanthropist/Le Philanthrope*, 18(1), 44 - 70.

**Keywords:** Globalization e-commerce accountability

**Abstract:** Argues that organizations have to take into account concerns over collection, use and disclosure of personal information of people associated with them. Discusses privacy laws in Canada and other countries and necessary precautions that should be taken.

Mook, Laurie and Richmond, Betty Jane and Quarter, Jack (2003). Calculating the value of volunteer contributions for financial statements. *The Philanthropist/Le Philanthrope*, 18(1), 71 - 83.

**Keywords:** social accounting

**Abstract:** Proposes two ways of accounting for volunteer (non-monetary) contributions in financial statements. Discusses evidence for the importance of volunteer contributions, difficulties in measuring them and the relevant accounting regulations.

Ewing, Cheryl (2003). Bookshelf - the nonprofit organizations' guide to e-commerce by Gary M. Grobman. *The Philanthropist/Le Philanthrope*, 18(1), 84 - 85.

**Keywords:**

**Abstract:** Explores new ways in which nonprofits can use the internet to increase revenue.

Hayhoe, Robert B. (2004). An updated introduction to the taxation of nonprofit organizations. *The Philanthropist/Le Philanthrope*, 18(2), 91 - 108.

**Keywords:** Reporting requirements

**Abstract:** Overview of taxation of nonprofit organizations. Includes types of legal entities that meet the definition, requirements and prohibitions to be observed, rules applicable to investment income of clubs and filing requirements.

Theriault, Luc (2004). Issues of compensation in the volunteer sector. *The Philanthropist/Le Philanthrope*, 18(2), 109 - 120.

**Keywords:** pay equity

**Abstract:** Analyses compensation among some categories of some paid employees in a voluntary human service agencies and compares them to general labour force statistics for some paid employees working in health and social services. Finds that compensation is related to organization's budget rather than skills or education of staff, and that there is a discrepancy between men and women. but salaries are comparable to health and social services.

Carter, Terrance S. (2004). Donor-restricted charitable gifts: part II. *The Philanthropist/Le Philanthrope*, 18(2), 121 - 164.

**Keywords:** donor-centered

**Abstract:** Explores legal issues associated with honouring donors' wishes without compromising the organizational mission. (part 1 in previous issue).

Dart, Raymond (2004). Charities in business, business in charities, charities and business - mapping and understanding the complex nonprofit/business interface. *The Philanthropist/Le Philanthrope*, 18(3), 181 - 198.

**Keywords:**

**Abstract:** Argues that public sector is increasingly seeking partnerships with the private sector, running in a more business-like manner by developing revenue streams through the sale of goods and services and are joining forces with businesses in marketing initiatives and cross-promotion. this article explores the development of these three arenas and discusses what the charity-business interface means for Canadian charities as well as policy and societal implications.

Innes, William I. and Kray, C. Michael and Burke, Brian J. (2004). Selected new developments in the liability of directors and officers of charitable and nonprofit corporations. *The Philanthropist/Le Philanthrope*, 18(3), 199 - 214.

**Keywords:** court rulings corporate property indemnification

**Abstract:** Discusses implications of Ontario court rulings that have held that directors of charitable corporations should be treated as trustees of corporate property in certain cases. Argues that this is not the best approach and that they should simply be subject to higher duties than those of for-profit corporations. reviews liability imposed on directors for failure to remit federal taxes and recent changes in Ontario re indemnification of directors of charitable corporations

Elson, Peter R. (2004). Advocacy and third way politics: Canada and the United Kingdom. *The Philanthropist/Le Philanthrope*, 18(3), 215 - 224.

**Keywords:** united kingdom multiple streams framework

**Abstract:** Drawing on the 'multiple streams' approach to framing policy development, the article analyses policy shifts in the voluntary sector in the UK, Europe, the US and Canada. Draws a number of conclusions about policy in Canada and the UK and highlights challenges associated with the issue of advocacy in Canada.

Pearce, Kimberley, MSW, MPA (2004). Original purpose - completing the triad of accountability. *The Philanthropist/Le Philanthrope*, 18(3), 225 - 237.

**Keywords:** efficiency effectiveness stewardship trusteeship decision-making

**Abstract:** Explores the notion that accountability for a nonprofit organization comprises stewardship, governance and trusteeship, which is defined as adherence to the original purpose for which the organization was created. Argues that original purpose is the touchstone for decision-making and is the source of board authority. argues that adaptations without regard for original purpose can compromise efficiency and effectiveness of the organization and a reduction in accountability.

Gross, A. Paul (2004). Bookshelf - civic literacy: how informed citizens make democracy work by Henry Milner. *The Philanthropist/Le Philanthrope*, 18(3), 238 - 240.

**Keywords:**

**Abstract:** Looks into factors that contribute to informed voter choice during elections

Burrows, Malcolm D. (2004). Bookshelf - unforeseen legacies: Rueben Wells Leonard and the Leonard foundation trust by Bruce Zive. *The Philanthropist/Le Philanthrope*, 18(3), 241 -243 .

**Keywords:** Rueben Wells Leonard

**Abstract:** Explores Leonard's life and times and the litigation surrounding his trust in the late 1980s which influenced Canadian jurisprudence relating to equality and the limits of charitable trusts.

Janda, Richard (2004). Bookshelf- foundations of charity edited by Charles Mitchell and Susan Moody. *The Philanthropist/Le Philanthrope*, 18(3), 243 - 250.

**Keywords:** United Kingdom, Australia, USA, Scotland

**Abstract:** Book of essays address the theoretical foundations of charity and case light on these foundations by exploring issues in English, Australian, American and Canadian law.

Gregory, John (2004). Bookshelf - Between state and market: Essays on charities law and policy in Canada edited by Jim Phillips, Bruce Chapman & David Stevens. *The Philanthropist/Le Philanthrope*, 18(3), 250-256.

**Keywords:** Charities law

**Abstract:** Collection of papers on legal, philosophical and policy questions about charities.

Loukidelis, John (2004). Comments on certain proposed tax rules applicable to charities: gifts to foreign entities, large gifts and "split receipts." *The Philanthropist/Le Philanthrope*, 18(4), 261-302.

**Keywords:** Split receipts

**Abstract:** Explains the federal department of finance's proposed changes to the income tax act such as: permitting deregistration of charities that make gifts to foreign entities that are not qualified donees or for non-charitable purposes, enabling charities to accept large donations, under certain circumstances, without endangering their status, and implementing a split receipt system to allow donors to claim a tax deduction for the portion of the donation for which they did not receive any benefit. explains the possible impact of the proposed changes and points out problems and difficulties that may arise from their implementation and interpretation.

(2004). Quick reference: what charities should know about proposed amendments to the income tax act. *The Philanthropist/Le Philanthrope*, 18(4), 303-304.

**Keywords:** Split receipts

**Abstract:** Companion piece to above article is a quick reference outline of the impact that proposed changes to the income tax act will have in the areas of donations to foreign entities, large gifts and split receipts.

Carter, Terrance S. (2004). For the record: letter to the honourable Elinor Caplan, minister of national revenue, re: charity and "political activities". *The Philanthropist/Le Philanthrope*, 18(4), 305 - 313.

**Keywords:** legal definition income tax act

**Abstract:** Discusses the conceptual framework of charity, the common law definition and the definition under the income tax act. Concludes that although there is a law of charitable purposes, there is no separate law of charitable activities and that activities can only be characterized as charitable if their purpose

is charitable. asserts that this lack of clarity causes confusion among organizations in the registration process.

Savoie, Yves (2004). Bookshelf - better together: restoring the American community by Robert D. Putnam and Lewis m. Feldstein with Dan Cohen. *The Philanthropist/Le Philanthrope*, 18(4), 314 - 315.

**Keywords:**

**Abstract:** Looks at new forms of social connection that have developed in the US as a response to waning volunteer participation and finds that citizens are finding new ways to build community.

Bradshaw, Pat and Atkey, Ann (2004). Bookshelf - the art of trusteeship: the nonprofit board member's guide to effective governance by Candace Widmer and Susan Houchin. *The Philanthropist/Le Philanthrope*, 18(4), 315 - 320.

**Keywords:** finance accountability, fund management, human resources

**Abstract:** Focuses on the top-ten responsibilities of nonprofit boards of directors. Includes assessment questions and lists of tasks that help the reader understand and apply the principles described by the authors.

Innes, William I. and Kray, Michael and Burke, Brian J. (2004). Selected issues regarding the liability of directors and officers of charitable and nonprofit corporations. *The Philanthropist/Le Philanthrope*, 19(1), 4 - 42.

**Keywords:** public guardian and trustee (PGT)

**Abstract:** Discusses Ontario law related to directors' and officers' liability in nonprofit organizations. Claims the situation is unsatisfactory as they are subjected to a higher standard and greater liability than counterparts in private corporations. Also that most of these individuals are unaware of the risks inherent in their positions. offers suggestions on how the law might be changed to satisfy PGT's concerns without unduly stifling the charitable sector and discouraging good leaders from taking up positions on boards.

Carter, Terrance S. (2004). Charities and compliance with anti-terrorism legislation: the shadow of the law. *The Philanthropist/Le Philanthrope*, 19(1), 43 - 79.

**Keywords:** finance criminal law

**Abstract:** Discusses Canada's recent anti-terrorism legislation and its impact on charities, as well as those who advise them (lawyers, financial professionals etc.). What was considered normal business may now be illegal under the legislation, and could be subject to criminal charges with board members under personal liability and the organizations losing its charitable status. financial advisors and lawyers also need to be aware of their legal duty to report on financial transactions under money laundering legislation.



Cloutier, Charlotte (2005). Donor-advised funds in the US: controversy and debate. *The Philanthropist/Le Philanthrope*, 19(2), 85 - 108.

**Keywords:** endowment community foundation

**Abstract:** Debates the pros and cons of donor-advised funding, which may shift charity's missions and make it hard for them to build an endowment. But on the other hand, it encourages more thoughtful and generous giving. surmises that community foundations' perception of commercial gift funds as unfair competition may be the real issue. concludes by summarizing impact on USA and possible impact in Canada.

Carter, Terrance S. (2005). Charities and compliance with anti-terrorism legislation: a due diligence response. *The Philanthropist/Le Philanthrope*, 19(2), 109 - 115.

**Keywords:** finance criminal law

**Abstract:** Follow up to vol 19.1 outlining how charities should educate themselves about the requirements of the new anti-terrorism legislation and undertake all necessary due diligence to ensure compliance. Extends advice to all levels of organizations including volunteers, staff and board members.

Wyatt, Bob (2005). The people have spoken: is anybody listening?. *The Philanthropist/Le Philanthrope*, 19(2), 116 - 124.

**Keywords:**

**Abstract:** Based on a public opinion poll, finds that charities still enjoy a significant amount of public trust. But: trust declines with age, public feels that charities are not adequately monitored and do not communicate well enough with the public. They have unrealistic expectations of charities' ability to operate without government funding. recommends that charities do a better job of communicating needs and limitations, where to find information etc. concludes by saying that public opinion could ultimately shape policy, reinforcing the imperative of the sector to inform Canadians of the realities of the sector's role and requirements.

Wyllie, Gavin (2005). For the record: letter to the department of finance Canada re: draft income tax amendments to implement 2004 budget proposals. *The Philanthropist/Le Philanthrope*, 19(2), 125 - 130.

**Keywords:** disbursement quota, undue benefit

**Abstract:** Outlines concerns about the draft income tax amendments, including concerns about the complexity and possible unintended consequences of the disbursement quota for charities, and about other aspects of the draft legislation, including the definition of 'undue benefit', the revocation tax, the definition of 'eligible donee' and penalties under the income tax act.

Gregory, John D. (2005). Bookshelf - the law of charitable and not-for-profit organizations 3rd ed. By Donald j. Bourgeois. *The Philanthropist/Le Philanthrope*, 19(2), 131 - 135.

**Keywords:** board members taxation, fundraising, gaming

**Abstract:** Covers all aspects of the law regarding charities and nonprofit organizations in Canada, including legal forms and organizational formalities, director and officer liability, taxation, fundraising, and charitable gaming.

Graham, Colin (2005). Bookshelf - bequest management for charitable organizations by Jasmine Sweatman. *The Philanthropist/Le Philanthrope*, 19(2), 135 - 137.

**Keywords:**

**Abstract:** Guide to the management of gifts from the estates of beneficiaries and includes an in-depth case study that should be particularly helpful to the lay reader

Donald Bourgeois (2005). Bookshelf - governing charities: church and state in Toronto's catholic archdiocese 1850 - 1950 by Paula Maurutto. *The Philanthropist/Le Philanthrope*, 19(2), 137 - 139.

**Keywords:**

**Abstract:** Tells the story of the Toronto catholic archdiocese over a 100 year period in the context of the history of government relationships with charities and how those relationships developed in response to sectarian, economic, social, cultural and other dynamics.

Maurutto, Paula (2005). Charity and public welfare in history: a look at Ontario, 1830 - 1950. *The Philanthropist/Le Philanthrope*, 19(3), 159 - 167.

**Keywords:** funding

**Abstract:** Examines the historical connections between governments and the nonprofit sector in Ontario. It documents the involvement of governments in the regulation and funding of charities from the 1830s through to 1950. the viability of the voluntary sector and its ability to expand rapidly to encompass a broad array of social services was made possible, in part, by substantial government support. local and provincial governments provided the legal frameworks and financial resources that enabled charities to flourish. the article focuses primarily on the association between municipal government and charities in Ontario, but the findings typify trends that affected the voluntary sector as a whole.

Brock, Kathy L. (2005). Judging the vsi: reflections on the relationship between the federal government and the voluntary sector. *The Philanthropist/Le Philanthrope*, 19(3), 168 - 181.

**Keywords:**

**Abstract:** Reflects on the federal government's vsi aimed at strengthening relationships between voluntary and government sectors between 2000 and 2005. finds that success occurred where it built on past relationships and pre-existing ties. But least likely to occur where changes challenged past behaviours and entitlements.

Gough, Michael (2005). The role of non-share capital corporations in providing essential public services in Canada. *The Philanthropist/Le Philanthrope*, 19(3), 182 - 200.

**Keywords:** downloading

**Abstract:** Community-based NSSCs arose as an alternative mechanism to provide public services in an environment of increasing budget and taxation cuts, and the privatization of essential services. Examines case studies of successful NSCCs , examines criteria for their success and suggests other public services that might benefit from this mechanism.

O'Connor, Denise (2005). The dark side of contracting with government: the case of vha Hamilton and the province of Ontario. *The Philanthropist/Le Philanthrope*, 19(3), 201 - 210.

**Keywords:**

**Abstract:** Case study of VHA Hamilton (visiting homemakers association) after Ontario introduced quasi-market principles into the home care sector. Indicates that non-profits are not treated as partners, cost of care and risk management may be offloaded onto service providers, and under direction from the government/single buyer, the service provider may not be able to maintain its mission.

Levasseur, Karine and Philips, Susan D. (2005). Square pegs in round holes: vertical and horizontal accountability in voluntary sector contracting. *The Philanthropist/Le Philanthrope*, 19(3), 211 - 231.

**Keywords:** government relations, financial reporting, capacity-building

**Abstract:** Argues that vertical accountability of voluntary sector to government under project funding rules decreases horizontal accountability to partners, users and stakeholders. Emphasis on financial reporting does little for accountability of results/outcomes. argues that a less restrictive tool is needed to nurture more meaningful collaboration and accountability both vertically and horizontally.

Bourgeois, Donald (2005). Bookshelf - various. *The Philanthropist/Le Philanthrope*, 19(3), 232 - 235.

**Keywords:**

**Abstract:** Focus on relationships between nonprofit sector and governments. First three are from a series on public policy and the third sector. Fourth is a guide to collaboration between sectors on a practical level.

- The nonprofit sector and the government in a new century - Brock, Kathy and Keith G. Banting, eds.
- improving connections between governments and nonprofit and voluntary organizations - Brock, Kathy, ed
- the nonprofit sector in interesting times: case studies in a changing sector - Brock, Kathy and Keith G. Banting, eds.
- working across boundaries: making collaboration work in government and nonprofit organizations - Linden, Russell m.

Struthers, Marilyn (2005). Supporting financial vibrancy in the quest for sustainability in the not-for-profit sector. *The Philanthropist/Le Philanthrope*, 19(4), 241 - 260.

**Keywords:** case study vibrancy

**Abstract:** Explores financial vibrancy to determine organizational sustainability, based on 60 case studies of financially vibrant organizations, in order to glean some best practices going forward.

Eakin, Lynn and Richmond, Ted (2005). Community service organizations at risk. *The Philanthropist/Le Philanthrope*, 19(4), 261 - 272.

**Keywords:** community service organizations

**Abstract:** Seeks to understand why government does not adequately fund community and social service organizations. Claims there is a gap in both funding and accountability. Looks at historical reasons for this crisis and why the government is doing nothing to correct it now.

Drache, Arthur B. (2005). Related business: what's okay and what's not. *The Philanthropist/Le Philanthrope*, 19(4), 273 - 279.

**Keywords:** legislation

**Abstract:** Looks at treatment of related business conducted by charities in order to replace government funding and concludes that it is still problematic in that the definition is as unclear as when the legislation was published in 1975.

Sweatman, m. Jasmine (2005). the protection of personal information by charities and not-for-profit organizations: a national perspective. *The Philanthropist/Le Philanthrope*, 19(4), 280 - 328.

**Keywords:** PIPEDA

**Abstract:** Analyses impact and implications of pipeda on private sector and how it might impact on the non-profit sector - looks at legislation, effects on charitable organizations and strategies for compliance and remedies.

Waitzer, Edward J. (2005). Bookshelf - how to change the world: social entrepreneurs and the power of new ideas by David Bornstein. *The Philanthropist/Le Philanthrope*, 19(4), 329 - 332.

**Keywords:** Ashoka

**Abstract:** Based on interviews with ashoka fellows around the world and using examples from history, examines the role, nature, qualities and challenges of social entrepreneurs who possess the ability to effect rapid, inventive transformations in order to evolve and respond to their changing environments.

Meinhard, Agnes and Foster, Mary and Wright, Pike (2006). Rethinking school-based community service: the importance of a structured program. *The Philanthropist/Le Philanthrope*, 20(1), 5 - 22.

**Keywords:**

**Abstract:** Analyses the implementation of the 40-hour mandatory community service requirement for Ontario high schools. Argues that little time or energy was devoted to innovative or constructive implementation of the program and fear that it will not fulfill its potential. they recommend a full program evaluation; surveys of programs in other jurisdictions, consultation with students, teachers and volunteer coordinators and a dedicated budget for the program.

Deboisbriand, Marlene (2006). Strategies for boosting volunteerism in Canada. *The Philanthropist/Le Philanthrope*, 20(1), 23 - 36.

**Keywords:**

**Abstract:** Based on Volunteer Canada think tank session in 2005 - brought together an eclectic group of individuals to create an action plan to move volunteerism in Canada into the future. Article outlines the process participants went through and presents four priority areas identified: public policy and advocacy, organizational capacity, volunteer engagement and movement building. also lays out concrete steps to be taken in each area.

Connor, Jacqueline M. And Carter, Terrance S. (2006). New CRA policy on umbrella organizations. *The Philanthropist/Le Philanthrope*, 20(1), 37 - 44.

**Keywords:**

**Abstract:** Overview of draft policy: guidelines for the registration of umbrella organizations released by CRA. Guidelines discuss eligibility for three types of umbrella organizations for charitable registration: those established to improve the efficiency and effectiveness of other registered charities, those that work with and through constituent groups that may or may not be registered charities in order to achieve a recognized charitable purpose and those charities that may or may not be umbrella organizations but that hold property for other registered charities.

Mceown, Jeffrey M. And Solway, Jordan S. (2006). Insurance issues for charities. *The Philanthropist/Le Philanthrope*, 20(1), 45 - 68.

**Keywords:**

**Abstract:** Article reviews questions a charity should ask before acquiring insurance and options that are available when coverage is unavailable or unaffordable. notes that underwriters are governed by market conditions and do not adjust premiums or coverage based on the altruistic nature of charities' activities. outlines the steps that a charity should undertake before and when marketing its risk to insurers, the insurance broker's role and duties and general principles concerning insurance and how coverage is triggered.

Man, Theresa L.M. and Carter, Terrance S. (2006). A comparison of the three categories of registered charities. *The Philanthropist/Le Philanthrope*, 20(1), 69 - 77.

**Keywords:** private foundations, public foundations, charitable organizations

**Abstract:** Proposed amendments to the income tax act and disbursement quotas would mean that there is little functional difference between foundations and charitable organizations. Article provides an overview of the differences between charitable organizations, public foundations and private foundations and their requirements under the income tax act.

Haldane, Scott (2006). Bookshelf - effective economic decision-making by nonprofit organizations by Dennis R. Young (ed.). *The Philanthropist/Le Philanthrope*, 20(1), 78 - 82.

**Keywords:** Internet outsourcing operating decisions

**Abstract:** Book explores issues related to effective economic decision-making by nonprofit organizations in three areas: core operating decisions, including pricing; compensation and outsourcing resource development, including fundraising costs and investment expenditure strategies and new directions, including nonprofit commercial ventures, institutional collaboration and internet commerce and fundraising.

Pole, Daniel Gordon (2006). Liability of religious charities: a new frontier: accountability of religious persons and institutions in tort. *The Philanthropist/Le Philanthrope*, 20(2), 87 - 130.

**Keywords:** Freedom of religion and association

**Abstract:** Looks at cases in the US re 'clergy malpractice'. notes that it isn't often raised in Canada as breach of fiduciary duty is a more convenient claim. Argues that proceeding with clergy malpractice in Canadian courts would have implications for freedom of religion and association. article examines and compares the approach to clergy malpractice and breach of fiduciary duty claims against religious person and institutions in Canada and the u.s. and aims to guide the courts in such cases in Canada.

Greenberg, Josh and May, Tim and Elliott, Charlene (2006). Homelessness and media activism in the voluntary sector: a case study. *The Philanthropist/Le Philanthrope*, 20(2), 131 - 152.

**Keywords:** communications

**Abstract:** Article focuses on the tension between the constraints and opportunities for voluntary sector media activism and examines the communications campaign of a coalition of advocacy groups for the homeless in Ottawa.

Bridge, Richard and Gilbert, Nathan (2006). Helping charities speak out: what funders can do. *The Philanthropist/Le Philanthrope*, 20(2), 153 - 157.

**Keywords:** social action public policy

**Abstract:** Comments on new CRA policy regarding political activities by charities. Provides guidelines on what charities can and can't do in public awareness campaigns, meetings with policymakers, issuing public calls to action and other advocacy, social action or public policy activities. argues that many grey areas remain and suggests some practical measures that funders can take, and offers a funder's perspective on the issue.

Gregory, John D. (2006). Bookshelf - September 11: perspectives from the field of philanthropy by the foundation center. *The Philanthropist/Le Philanthrope*, 20(2), 158 - 161.

**Keywords:**

**Abstract:** Book examines the legal, management and accountability challenges that the American philanthropic sector faced in responding to this unique catastrophe

Brodhead, Tim and Eliadis, Pearl (2006). Bookshelf - the future of philanthropy: economics, ethics and management by Susan Raymond. *The Philanthropist/Le Philanthrope*, 20(2), 161 - 165.

**Keywords:**

**Abstract:** These three books examine current thinking on philanthropy, donors and donor motivations

Brodhead, Tim and Eliadis, Pearl (2006). Bookshelf - why rich people give by Theresa Lloyd. *The Philanthropist/Le Philanthrope*, 20(2), 161 - 165.

**Keywords:**

**Abstract:** These three books examine current thinking on philanthropy, donors and donor motivations

Brodhead, Tim and Eliadis, Pearl (2006). Bookshelf - just money: a critique of contemporary American philanthropy by h. Peter Karoff (ed.). *The Philanthropist/Le Philanthrope*, 20(2), 161 - 165.

**Keywords:**

**Abstract:** These three books examine current thinking on philanthropy, donors and donor motivations

Laforest, Rachel (2006). State and community sector relations: crisis and challenges in Quebec. *The Philanthropist/Le Philanthrope*, 20(3), 171 - 184.

**Keywords:** civil society

**Abstract:** Article examines the history of the relationship between the quebec state and the community movement, outlines the main characteristics of this relationship, teases out the contradictory ways in which the institutional structures have been re-arranged, and exposes how power relations between the state and civil society are being restructured. it concludes with a reflection on the options available to the community movement in the face of changing political opportunities.

Levens, Bruce R. (2006). In search of relevance: observations on united way fund distribution. *The Philanthropist/Le Philanthrope*, 20(3), 185 - 197.

**Keywords:** donor choice

**Abstract:** Using a case study of the united way of the lower mainland, this article traces problems and difficulties of primarily distributing funds through united way member agency service delivery. Attempting over time to increase the flow of campaign dollars, respond to wider community needs and answer criticisms around fairness, united ways have adopted strategies that have taken them away from assessing priority community needs to implementing donor-designated fund distribution. along the way, the reality of donor choice has weakened the united way's control, and has led to a renewed emphasis on encouraging donations to high profile community issues defined by the united way.

Broadbent, Alan (2006). Fulfilling the philanthropic contract: mutual benefit for the public good. *The Philanthropist/Le Philanthrope*, 20(3), 198 - 204.

**Keywords:**

**Abstract:** Article challenges grantmakers to ask whether they are truly serving the real needs of the community in ways that are sustainable and improve people's quality of life. Asks if they are meeting needs, and how they know. Argues that only by looking through the lens of community rather than donors can foundations fulfill the philanthropic contract: mutual benefit for the public good. also examines international trends in philanthropy that have the potential to make grantmaking more effective and productive.



Boyle, Patrick (2006). Gifts, partial gifts, split receipting, and valuations. *The Philanthropist/Le Philanthrope*, 20(3), 205 - 241.

**Keywords:** Case law legislation

**Abstract:** Reviews Canadian case law on partial gifts and split receipting. Case law before the 2002 amendment shows that they were consistently recognised by the tax courts. 2002 amendments provide greater clarity to the underlying issues. Also reviews legislative amendments and more recent case law on gifts and gift valuations.

Caragata, Lea (2006). Bookshelf - telling tales: living the effects of public policy by Sheila Neysmith, Kate Bezanson and Anne O'Connell. *The Philanthropist/Le Philanthrope*, 20(3), 242 - 245.

**Keywords:** Income security, gender, citizenship

**Abstract:** Book analyses the impact of policy changes in Ontario on the lives of a diverse group of families. Looks at the effects of public sphere retrenchment and how related policy changes have resulted in less effective parenting, labour force participation and citizenship.

Scott, D.B. (2007). Demand and supply: the region of Waterloo arts fund lets the arts community define what's important and valuable. *The Philanthropist/Le Philanthrope*, 20(4), 251 - 256.

**Keywords:** Waterloo region innovation

**Abstract:** Discusses strategy taken by region of Waterloo arts fund that allows grant recipients to define what the program will be. In this way, the foundation has channelled \$450,000 of new money into the arts over 3 years into the hands of individual artists and the arts in general. This often means that projects that otherwise would not have made the cut with more traditional funding sources are able to get funding through this foundation.

Carter, Terrance S. (2007). Advancing religion as a head of charity: what are the boundaries?. *The Philanthropist/Le Philanthrope*, 20(4), 257 - 293.

**Keywords:** case law

**Abstract:** Article explains the historical perspective concerning how influential case law has defined the scope for advancement of religion and discusses how the Charter of Rights and Freedom has impacted the definition of religion and may impact charities in the future. Suggests that CRA and the courts should bear in mind the judicial decisions to date, the value of religion to society and Charter considerations when determining whether religious organizations should retain or gain charitable status under the Income Tax Act.

Hoffstein, Maria Elena and Man, Theresa L.M. (2007). New disbursement quota rules under bill c-33. *The Philanthropist/Le Philanthrope*, 20(4), 294 - 332.

**Keywords:** bill c-33

**Abstract:** Argues that enactment of bill c-33 carries significant revisions to tax rules affecting charities under the income tax act. article focuses on disbursement quota - while bill c-33 rectified a number of technical problems, it introduced new concepts and complexities. outlines disbursement quota rules prior to bill c-33 and explains how they have changed under the new bill.

Pearson, Hilary (2007). Bookshelf - rethinking philanthropic effectiveness: lessons from an international network of foundation experts by Dirk Eilinghoff (ed.) creative philanthropy by Helmut Anhaier and Diana Leat. *The Philanthropist/Le Philanthrope*, 20(4), 333 - 336.

**Keywords:**

**Abstract:** These two books take different approaches to examining the effectiveness of foundation philanthropy and are intended as expert advice and guidance to support better practice.

Tyyska, Allen (2007). Bookshelf - managing nonprofit organizations: a comprehensive guide by Melanie L. Herman, George L. Head, Peggy M. Jackson and Toni Fogarty. *The Philanthropist/Le Philanthrope*, 20(4), 336 - 339.

**Keywords:**

**Abstract:** Practical combination of risk management primer and comprehensive ready reference that the reviewer judges 'a gem that belongs in any library of nonprofit management'.

Ahier, Gordon P. (2007). Accounting 101: providing a framework to convey financial information at a board or similar meeting. *The Philanthropist/Le Philanthrope*, 21(1), 5 - 17.

**Keywords:**

**Abstract:** Argues that presentation of accounting data to a board of directors must provide them with useful information in an easy-to-understand format to facilitate genuine understanding and discussion. discusses problems with providing focused financial information and advocates for the use of operating statements.

Godel, Linda J. And W.A.O. Jodi Kovitz (law student) (2007). The how, why, and when of using multiple corporate structures. *The Philanthropist/Le Philanthrope*, 21(1), 18 - 35. "

**Keywords:** Charity/political boundary fundraising

**Abstract:** Discusses the various corporate structures that can be used as an alternative strategy to cope with archaic legal environment, reduced funds and

greater competition for funding. the author provides the pros and cons of using various vehicles or corporate structures.

Elson, Peter R. (2007). A short history of voluntary sector - government relations in Canada. *The Philanthropist/Le Philanthrope*, 21(1), 36 - 74.

**Keywords:** history

**Abstract:** Covers 5 notable eras in voluntary sector-government relations including emergence of federal state and moral charity, political and social reformation of the turn of the century, rise of the welfare state post WWII and an analysis of contemporary relations.

Kelly, Hugh M and Bourgeois, Don (2007). For the record: three views on bill c-21: Canada not-for-profit corporations act. *The Philanthropist/Le Philanthrope*, 21(1), 75.

**Keywords:**

**Abstract:** Submissions to the industry committee of the house of commons re Canada not-for-profit act. Bill c-221 died with change of government in 2006, but all submissions claim current legislation needs to be reformed. Submissions provide recommendations for reforms.

Wright, Leslie (2007). Special report: nonprofit leadership: the way ahead (introduction). *The Philanthropist/Le Philanthrope*, 21(2), 106 - 108.

**Keywords:**

**Abstract:** Introduction to following articles

Handy, Femida and Mook, Laurie and Ginieniewicz, Jorge and Quarter, Jack (2007). The moral high ground: perceptions of wage differentials among executive directors of Canadian nonprofits. *The Philanthropist/Le Philanthrope*, 21(2), 109 - 127.

**Keywords:**

**Abstract:** Examines wage gap between private and non-profit sectors, surveys directors on their perceptions of their own wages and seeks to explain why they work in the non-profit sector despite negative wage differentials. Also examines gender-based wage differentials.

Toupin, Lynne and Plewes, Betty (2007). Exploring the looming leadership deficit in the voluntary and nonprofit sector. *The Philanthropist/Le Philanthrope*, 21(2), 128 - 137.

**Keywords:**

**Abstract:** Argues that aging baby boomers will impact not-for-profit sector disproportionately, especially at the upper levels. Suggests strategies for meeting the challenge.

Murphy, Colette and Pyke, Anne (2007). How might we see the world differently? Leadership for a changing city. *The Philanthropist/Le Philanthrope*, 21(2), 138 - 150.

**Keywords:** Emerging leaders program

**Abstract:** Looks at roles of leaders in urban social services sector, and challenges that must be met given the pace of change. Draws on experience from nonprofit management training program (emerging leaders program) and propose 3 aspects to leadership: think creatively and collectively, create compelling visions, realize full professional potential. advocate for greater empowerment and equipping of leaders in the future.

Moreno, Esperanza and Plewes, Betty (2007). Thinking globally? Canadian foundations and trends in international philanthropy. *The Philanthropist/Le Philanthrope*, 21(2), 151 - 168.

**Keywords:** poverty reduction, human rights, civil society, humanitarian assistance

**Abstract:** Looks at Canadian nonprofit sector engagement in international development - finds that it is quite limited compared with USA or Europe. Argues for better communication between foundations and internationally oriented civil society organizations in order to draw on their experience and can help overcome barriers to international engagement.

Wyatt, Bob (2007). Bookshelf - charity law and social inclusion: an international study by Kelly O'Halloran. *The Philanthropist/Le Philanthrope*, 21(2), 169 - 171.

**Keywords:**

**Abstract:** International comparison of charity laws and how they promote social inclusion domestically, internationally and with regard to indigenous populations.

Wright, Leslie (2007). Bookshelf - generations: the challenge of a lifetime for your nonprofit by Peter Brinckerhoff. *The Philanthropist/Le Philanthrope*, 21(2), 171 - 172.

**Keywords:**

**Abstract:** Discusses how non-profit organizations can use an analysis of the different generations in society to help manage change.

Roberts, Joy (2007). Bookshelf - taking philanthropy seriously: beyond noble intentions to responsible giving edited by Iliam Damon and Susan Verducci. The Philanthropist/Le Philanthrope, 21(2), 172 - 181.

**Keywords:**

**Abstract:** 15 essays analyzing fundamental issues related to trends in philanthropy. Review looks at every essay individually.

Theriault, Luc and Mctiernan, Heather and Gill, Carmen (2008). Resources and challenges of charitable human service organizations in New Brunswick. The Philanthropist/Le Philanthrope, 21(3), 210 - 233.

**Keywords:** atlantic provinces survey

**Abstract:** Results of research done by survey of 279 social service agencies in new brunswick re activities, governance, accountability, location, financial resources, gender representation and service delivery challenges. Find that most serve general population, as opposed to targeted groups. suffer underresourcing. rely heavily on volunteers. primarily rely on governmental funding. voluntary sector mainly comprised of women. small budget limits geographical reach, but generally cope well with accountability and reporting requirements. but while government collaborates with civil society, it is not a true partnership.

Martin, Paul (the right honourable) (2008). Unleashing the power of social enterprise. The Philanthropist/Le Philanthrope, 21(3), 234 - 241.

**Keywords:**

**Abstract:** Argues that social enterprise, one that operates on business principles but with a social goal, have a lot of potential but are stifled by restrictive tax laws that discourages this blend. Canada should allow organizations to turn a profit without compromising their charitable status - this could unlock a lot more funding through private investment. gives a summary of mechanisms in the US and UK to this end. calls legislators, tax professionals and policymakers to consider ways to promote this sector.

Ewing, Cheryl A. (2008). Eyego to the arts: a simple plan brings the next generation to the arts. The Philanthropist/Le Philanthrope, 21(3), 242 - 246.

**Keywords:**

**Abstract:** Describes a program in waterloo region to encourage high school students to attend arts events - benefits to artist community as well as society. In collaboration with youth council, offers discounts on all theatre performances in the hope that they will acquire the habit of attending cultural events that will carry through to adulthood. concludes by saying it would be ideal to extend this program to university students at some point too.

Armstrong, Ruth and Savoie, Yves (2008). Good remedy: not for every ill. The Philanthropist/Le Philanthrope, 21(3), 247 - 255.

**Keywords:** policy governance model

**Abstract:** Combines book review of John Carver's 'boards that make a difference: new design for leadership of nonprofit and public organizations' with a case study of the family service association of Toronto which implemented his governance method. The article assesses the policy governance model and concludes that it offers benefits in unleashing good leadership and sidestepping rigidity of fiduciary governance. But warns that boards should not eliminate or drastically reduce attention to fiduciary or strategic areas.

Parachin, Adam (2008). Charities and the rule against perpetuities. The Philanthropist/Le Philanthrope, 21(3).

**Keywords:** Charities; Perpetuities

**Abstract:** Explores the rule against perpetuities, and the special privileges of charities with relation to it (although they are not actually exempt). Provides a primer on historical, technical and policy dimensions to the rule. Deals with how the rule applies to charities with emphasis on contingent gifts from charity to charity and the unlimited duration of charitable purpose trusts. Concludes by linking these arguments to broader charity law.

Chouinard, Carole (2008). Considerations in corporate giving. The Philanthropist/Le Philanthrope, 21(4), 297 - 310.

**Keywords:** Corporate giving

**Abstract:** Overview of taxes applicable to corporate giving. Presents information as a means to encourage more corporate giving to more Canadian charitable organizations. Argues that well-resourced nonprofits are better equipped to manage corporate relationships - evaluates reasons for this.

Blumberg, Mark (2008). Canadian charities and foreign activities. The Philanthropist/Le Philanthrope, 21(4), 311 - 338.

**Keywords:** Canadian charities; Foreign activities

**Abstract:** Looks at legal implications of operating abroad - statutory and regulatory framework, permissible structured relationships and agreements, highlights challenges and draws on several cases.

Burke-Robertson, Jane (2008). Natural justice, members and the not-for-profit organization: "fair play in action". The Philanthropist/Le Philanthrope, 21(4), 339-363.

**Keywords:** Not-for-profit organizations

**Abstract:** Discusses application of natural justice rules to nonprofit organizations' decisions, especially related to expulsion, discipline and suspension

of members. Examines when courts will intervene to control decisions to refuse membership. Also makes some observations on by-law drafting.