

From the Editor

The focus of the last issue of *The Philanthropist* was on the question of politics and charity. We understand that the appeal to the Federal Court of Appeal on the decision by Revenue Canada to revoke the charitable registration of the Manitoba Foundation for Canadian Studies which published *Canadian Dimension* is still pending and that a date for the appeal has not yet been obtained. In the meantime, another charity, Renaissance International, is appealing a decision by Revenue Canada to revoke its charitable status on the ground that it engaged in political activity and that such activity is not charitable. The purposes of this organization include “propagating values and the philosophy of our Judeo-Christian heritage”.

In this issue of *The Philanthropist* we feature two articles on lotteries as a means of fund-raising. The use of lotteries to raise funds for charitable purposes is increasingly accepted by charities as an important and successful method of funding their charitable activities, although the charities themselves recognize there are disadvantages in this method of fund-raising. The advantages and disadvantages of the use of lotteries by charitable organizations are considered by Douglas Kincaid, Executive Vice-President of the Multiple Sclerosis Society of Canada (Ontario) Division and E.C. Fisher, Director, Lotteries Branch, Ministry of Consumer and Commercial Relations (Ontario) in papers which were presented to the Inaugural Conference of the Canadian Centre for Philanthropy *Philanthropy in the 80's: Matching Needs with Resources* on November 27, 1980.

An inter church brief submitted to Jean Chretien, Minister of Justice, by the United and Baptist Churches and the Salvation Army is not in favour of lotteries. In its view, lotteries exploit human weaknesses and warp policy direction, are a source of contention between the Provinces and the Federal Government and are a form of political patronage. It also points out that evidence exists that gambling causes increased crime. The brief states that “We see gambling as that which divides rather than unites; as destructive to genuine philanthropy; as harmful to persons, communities and nations, as pandering to the debilitating desire to get something for nothing”. It suggests that the Federal Government amend the *Criminal Code* to limit the growth of gambling, that it stop sponsoring lotteries and that it establish a Royal Commission to investigate gambling, examine the relationship between gambling and organized crime, look at proposals for casinos and off-track betting and study the cost to the public of such gambling practices.

This issue of *The Philanthropist* introduces a column *Recent Tax Developments*, by M.L. Dickson and L.C. Murray, which will be a regular feature of the magazine. It also includes the recommended *Principles and Practices for Effective Grantmaking* established by the Council on Foundations, Representations made to the Department of Finance concerning changes in the *Income Tax Act* relating to charitable donations, the third and fourth in a series of articles on the management and investment of charitable funds, and an article on accounting for non-profit organizations, as well as the regular Bookshelf feature.

May Louise Dickson