

From the Editor

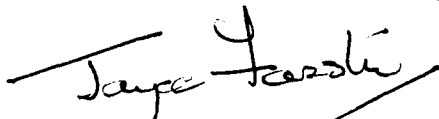
The editor, Lynn Bevan of the Ontario Bar, is absent on an extended trip through Australia and southeast Asia. Before her departure she reviewed and approved the content of this issue of *The Philanthropist* but her knowledge of the law and rigorous editorial oversight have been much missed during the final stages of publication. We look forward to her return.

The first three articles of this issue are concerned with legal questions affecting various aspects of philanthropy. Blake Bromley, a member of the British Columbia Bar, offers new insights into the responsibilities of directors of charitable enterprises and A.J. McComiskey, Public Trustee of Ontario, provides an insider's view of his role, particularly where charitable bequests are concerned. In a comment on *McGovern v. Attorney General*, Maurice Cullity of the Ontario Bar discusses some of the difficulties facing those who must draft such bequests.

Reflecting our increasing circulation, particularly among the executive directors and boards of foundations, corporations and charities, Brian Segal, President, Ryerson Polytechnical Institute in Toronto, writing in *Viewpoint*, addresses some of the broader issues affecting philanthropy. As examples of the changing directions he perceives, John Hoey, Chief of the Department of Community Health of the Montreal General Hospital and Associate Professor of Epidemiology and of Medicine at McGill University and Suzanne Couët, Senior Research Associate at the Centre de Coordination des Ressources de Santé of the Department of Community Health, Montreal General Hospital discuss changing directions in the traditional health care system and Gregory McQueen, Chairman, Allied and Community Health Programs, Health Sciences Division, Humber College of Applied Arts and Technology in Toronto provides useful guidelines for those who must evaluate some of these new areas.

Our legislative watch assumes particular importance at this time with the recent announcement of new federal proposals which would subject charities to the same tax treatment as foundations. This significant change would affect every charity in Canada and we are fortunate to be able to bring you authoritative comment on its implications from Arthur Bond, Secretary of The Association of Canadian Foundations, a director of The Canadian Centre for Philanthropy. As background for the necessary further study of the proposals, *Bookshelf* summarizes the report of the Centre's Budget Study Group: *The Federal Budget Resolutions of November 12, 1981 and their Effect on Charities in Canada* and *Endowed Charitable Foundations in Canada: A Study of Spending and Investment Strategies Under Revenue Canada Regulations* by David J. Fowler and C. Harvey Rorke, Faculty of Management, McGill University and includes a comment on the latter by Edward Waitzer and Joseph Berman, Directors, the Agora Foundation.

Mary Louise Dickson, our former editor, of the Ontario Bar, and Laurence C. Murray of Thorne Riddell have collaborated on our regular feature, *Recent Tax Changes*.



JOYCE FORSTER
Associate Editor