

From the Editor

Canadians have become less generous. This disturbing conclusion emerges unmistakably from this issue's study by Hans Deeg, *How and What Canadians Contribute to Charity* and in C. R. Webster's *Public and Private Philanthropy in the Eighties*. That this decline in generosity is not confined to recessionary times is perhaps even more disturbing.

Deeg's compilation of statistics indicates the need for further research and analysis to determine, for example, *why* Canadians have changed their gift-giving patterns. This information would be useful both to grant seekers when they are planning their campaigns and to grantors who wish to discern where their support is most needed.

Predictions as to the direction Canadian philanthropy will, and should, take are found in three articles. Arden Haynes and John Economides each present a forceful *Viewpoint* developed from the theme of The Canadian Centre for Philanthropy's most recent Grantors' Conference, *Effective Giving in Difficult Times*. In *Public and Private Philanthropy in the Eighties*, C. R. Webster compares public and private giving patterns and outlines two theoretical frameworks pertaining to the economics of giving.

New Tax Proposals for Charities reports the successful conclusion of a long consultative process between the representatives of the Department of Finance and organizations representing the voluntary sector. This article supplements our regular feature, *Recent Tax Developments*, which provides an update of the *Laidlaw* case (discussed in our last issue) which is now under appeal.

We are fortunate to have two eminently qualified reviewers for *Bookshelf*. Judge Sydney Dymond brings to her review of *Scholars and Dollars*, a study of spending on post-secondary education in Ontario, the knowledge obtained during her years as Vice-Provost at the University of Toronto. Nathan Gilbert of the Laidlaw Foundation reviews *Canadian Social Welfare* from a similar wealth of experience.



LYNN BEVAN
Editor