

From the Editor

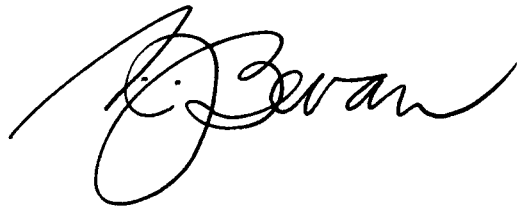
As we go to press, the controversy in the newspapers over Revenue Canada's investigation of the scope of political activity by charities points out how unclear is the law relating to charities.

It also raises again the broader issue of the appropriateness of regulation of charities by tax authorities. Many other organizations, for example corporations, have major tax considerations in their operations. To some extent, then, corporations may consider themselves indirectly regulated by tax officials. But the main regulatory body which has been created specifically to set policy and address issues of importance to corporations is not Revenue Canada. Rather, there have been special regulatory agencies created at both the federal and provincial levels.

The issue of political involvement by charities has been considered in several previous issues of *The Philanthropist*. In the Fall 1980 (Vol. 2, No. 4) issue, Professor Sheridan addressed "the dangers of straying from charity into political activity" in his article *Charitable Causes, Political Causes and Involvement*. In the same issue, there is an article by Arthur Drache entitled *Political Activities: A Charitable Dilemma*. Henry Intven reviewed this topic in depth in his article, *Political Activity and Charitable Organizations* which can be found in the Winter 1982-83 issue of *The Philanthropist*. We also reported a British decision, *McGovern v. Attorney General*, regarding Amnesty International, in the Summer 1983 issue.

The general lack of clarity in the law respecting charities is further illustrated in this issue's article which considers the responsibilities of trustees—are these responsibilities really those of trustees or are they closer to those of directors? The answer is of more than academic interest and will have real consequences for most Canadian charities.

We believe board members and executive directors of charities and their advisors will find the broadening of our subject matter to include articles on accounting and insurance helpful. There is a need for continuing consideration of management issues and articles on these and related topics will be included in subsequent issues.

A handwritten signature in black ink, appearing to read "L. Bevan", with a large, stylized flourish at the end.

LYNN BEVAN
Editor