

From the Editor

The transition from semi-annual to quarterly publication permits *The Philanthropist* to take a closer look at topics which we believe will be of interest and value to our expanded readership.

For example, this issue includes an article by Lawrence Bryan outlining “Strategic Planning for Non-Profit Organizations”, Mel Moyer’s demonstration of “How Voluntary Sector Managers Might Use Consumer Research to Market Their Organizations to Volunteers” and Joyce Forster’s comprehensive review of the proceedings of a conference on Managing Voluntary Organizations which was held at York University in Toronto in the fall of 1983. We believe that our readers will find the published proceedings valuable and urge them to order a copy without delay. Although they are available without charge, the supply is limited.

While expanding our editorial concerns, we continue to provide information and discussion regarding tax issues affecting charities. This issue includes Joseph Brown’s overview of “Sales and Property Tax Exemptions for Charities”, Betty Wardle’s question-and-answer feature, “Revenue Canada Offers Guidance to Charities” and our regular report on “Recent Tax Developments”.

Finally, we welcome Gordon Goldie to our Bookshelf section and John Swaigen’s reappearance in our pages with a thoughtful contribution to the continuing debate surrounding the question of “Freedom of Speech and Charitable Organizations”.

A handwritten signature in black ink, appearing to read "L. Bevan". The signature is fluid and cursive, with a large, looping initial "L" and a long, sweeping tail.

LYNN BEVAN
Editor