

# From the Editor

This issue considers the necessity for “making the best use of diminishing resources”. We expect it to be a recurring theme.

Reduced government funding and declining public support have caused voluntary organizations to seek new ways to maximize the effectiveness of one of their most important resources—volunteers.

Discussing Novia Carter’s report, *Trends in Voluntary Support for Non-Government Social Service Agencies*, our founding editor Bertha Wilson wrote in the Spring 1975 issue of *The Philanthropist*:

Moreover, a companion volume devoted to the subject of “Volunteerism” is due shortly and this is an aspect of philanthropy about which we are going to hear more and more in the coming years. Governments are beginning to recognize that time and talent are an important part of giving and that financial support for agencies and organizations with a substantial volunteer component represents the best investment they can make.

True to that prediction, voluntarism is proving to be of increasing concern both to grantors and to the charities they support. This issue’s *Viewpoint* by Jim Coutts considers the importance of voluntarism in the development of Canadian community life and social programs. He makes a case for the need to recognize the accomplishments of the voluntary sector in our surveys of national productivity and wealth.

The possibility of developing the talents of existing volunteers both through structured academic programs and through internal training and development is explored in descriptions of three existing programs: one at a university, one through a community college and a third within a charitable organization. We hope to continue reporting successful ventures of this kind in future issues.

In our Winter 1984 issue we published *How and What Canadians Contribute to Charity* by J.F. Deeg. The declining trends revealed in that analysis are noted by Wolfe Goodman as a preface to his article describing some of the pitfalls and constraints faced by Canadian philanthropists under current tax law and outlining suggestions as to how such liabilities can be minimized.

Addressing the need for maximizing fund-raising efforts when giving declines, John Travis offers advice on *Storing and Managing Donor Information* that will be of assistance to those who have not yet computerized their fund-raising operations and are confused by the conflicting claims of the various hardware manufacturers and software systems.

*Bookshelf* offers reviews of a leadership survey conducted for Fitness Canada and an excellent book on practical fund raising. *Bookshelf* also includes a brief comment on the statistics published by the Foundation Center, New York, on donations by U.S. foundations to foreign (including Canadian) programs.

In *Recent Tax Developments* Mary Louise Dickson and Laurence Murray outline expected changes in the *Income Tax Act* and report on a recent case which may have far-reaching implications for gifts to charity where some element of benefit to the taxpayer is involved.

A handwritten signature in black ink, appearing to read 'L. Bevan', with a large, stylized initial 'L'.

LYNN BEVAN  
Editor