

## From the Editor

In this issue the question of accountability is considered by Robert Doyle and Livy Visano in an article which reviews the efforts of an American non-governmental coalition, the National Committee on Responsive Philanthropy, to increase accessibility to, and the accountability of, traditional sources of charitable donations. The authors predict that a similar movement for increased accessibility and accountability will arise in Canada but foresee that it would have even less effect than the United States Committee. We shall continue our exploration of this controversial subject in future issues.

In the meantime, it should be noted that accountability may be required of charitable organizations by operation of the *Canadian Charter of Rights and Freedoms*. There is no question that the *Charter* operates as a limit on the exercise of power by governments but it is less clear how far *Charter* scrutiny will extend to the activities of non-governmental bodies. There are several actions now before the courts in which the *Charter* is the basis for challenging the decisions of the governing bodies of universities and hospitals which require staff members to retire at age 65. One case in Ontario has already determined that the *Charter* may be used to review a decision of the Board of Regents of a community college.

Even if the courts determine that the *Charter* does apply to "near-governmental" organizations, the question will still remain whether or not it applies to all the activities of such organizations. In the case of charitable organizations, for example, challenges may arise to determine the fairness of their grant-making processes and policies. In these cases the threshold question will be: does the *Charter* apply? This interesting question will also be explored in future issues.

We welcome Mary Louise Dickson, co-author of our regular feature, "Recent Tax Developments," as the author of an informative paper outlining the questions which arise from "Gifts Involving Foreign Charities". We also draw your attention to the first of two articles by Professor Harry Kitchen of Trent University which will provide statistical analysis of the charitable donations of Canadian families. This information will be of absorbing interest to all readers who are involved in, or responsible for, fund-raising and policy decisions in both the public and private sectors. Also of interest will be Carl Toole's "Viewpoint" which suggests that policymakers reconsider the appropriateness of some approaches to fund raising.

Finally, we note that this issue of *The Philanthropist* has been designated Volume VI, Number 1, rather than Volume V, Number 4. Subscribers' rights to four issues for each annual subscription will not be affected; the change has been made to reconcile our publishing schedule with the calendar year.



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Editor