

From the Editor

The development of philanthropy in Canada has created a need for a structured approach by philanthropic organizations to all areas of their operations from the management of paid staff to fund raising. The responses to this need have been varied, as may be seen in the differing perspectives of contributors to this issue.

Professor Jacke Wolf of the University of Manitoba believes the desire of non-profit organizations for more management and professional training comes from calls from both government and the public for greater accountability. Her detailed account of an innovative response by the Continuing Education Division of her university should prove useful both to charitable organizations and to educational institutions which are contemplating similar courses.

Planned giving instruments assume more and more importance in fund-raising programs as the need for private support increases. Ron Knechtel analyzes the legal and practical impediments to one such instrument—annuities issued by charities. Among the drawbacks he sees are the potential for personal liability that may attach to directors of charities that issue annuities without having the legal authority to do so, the potential financial loss attendant on adverse actuarial experience and possible tax consequences for donor annuitants.

Blake Bromley returns to our pages with a stimulating *Viewpoint* on the role of lawyers in the development of philanthropy in Canada. He concludes there is an inadequate level of legal expertise in the charities field and notes the responsibility that both charities and the legal profession must accept for this state of affairs. In recommending steps charities should take when they are seeking large gifts, Mr. Bromley points out that failure to seek competent legal advice at an early stage can result in the loss of a major donation or bequest.

With this issue we welcome Professor Timothy Youdan of Osgoode Hall Law School who brings both his professional talents and his experience as editor of the *Estates and Trusts Quarterly* to our editorial board. John Gregory of the Ministry of the Attorney-General in Ontario has agreed to assume responsibility for the Canadian section of *Bookshelf* replacing Edward Waitzer who has moved to the New York offices of Stikeman, Elliot. From that vantage point, Ed will provide us with reviews of pertinent American publications.

Finally, we are pleased to offer you, in this issue, the first-ever comprehensive index to *The Philanthropist*. It was prepared for us by librarian Claudia Willets and covers all of Volume V. A cumulative index to volumes I, II, III, and IV is now complete and will be made available in the near future.



LYNN BEVAN
Editor