

## From the Editor

In any field, it is important to stay on top of technical requirements. In some cases this means a periodic refresher course in the basics, in others keeping abreast of new developments. This issue will assist readers in meeting both objectives.

We are pleased to be able to offer readers the first of five articles prepared by the Communications Directorate of Revenue Canada. This first article discusses, from the perspective of the charities examiner, the requirements that must be met if an organization is to obtain registration as a charity. It is followed, and complemented, by Pearl Schusheim's article subtitled "Getting and Staying Registered" in which she provides further information and explanations to organizations seeking registration.

Charitable organizations must recruit and retain staff in competition with employers in government and business yet often lack the financial resources to meet competing salary levels. In "Tax-Effective Compensation for the Employees of Charitable Organizations" George Forster discusses ways in which a comprehensive benefits plan can be used to redress that imbalance at acceptable cost to the employer and with maximum benefit to the employee. His sample plan and discussion of options will be of interest to both charitable organizations and their financial advisors.

In this issue, we publish a *Counterpoint*—the response of David Logan, president of the Ontario March of Dimes—to "Stigmatizing the Disabled Through Fund-Raising Appeals," an article by Carl Toole which appeared as a *Viewpoint* in Volume VI, Number 1.

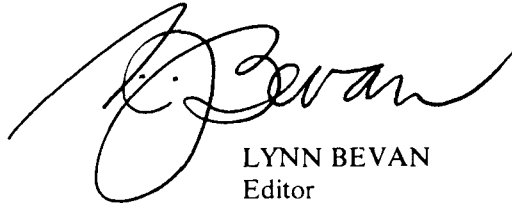
Readers are also referred to Volume VI, Number 1 for Professor Harry Kitchen's statistical review of the giving patterns of Canadian families which appeared in that issue. That first article reported on the patterns shown by families who give to any type of charity. A second article in this issue shows the similarities and differences between those general giving patterns and the patterns shown by families who give some, or all, of their charitable donations to religious charities. Both articles should prove useful to those who are attempting to target their fund-raising appeals and could form the basis for future analysis.

In 1981 Colin Graham provided readers with information about new accounting standards for non-profit organizations which were being developed in Canada paralleling similar initiatives by chartered accountants in the United States and Great Britain. In this issue he provides an update of that process.

Our regular feature, *Recent Tax Developments* sets out the provisions of the Bovey Report, *Funding of the Arts in Canada, to the Year 2000* which would affect

taxation of both arts organizations and their donors and also reports on a case arising from Revenue Canada's perception of political activities on the part of an organization serving native peoples in British Columbia. A special bulletin for non-profit organizations is included.

Our *Bookshelf* editor, John Gregory brings both legal experience and experience as the chairman of the board of Theatre Plus in Toronto to an informative review of two American publications relating to choosing, operating and ensuring an effective board. The publications deal specifically with the boards of arts organizations but will be of interest to all non-profits.

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

LYNN BEVAN  
Editor