

From the Editor

This issue has something for everyone.

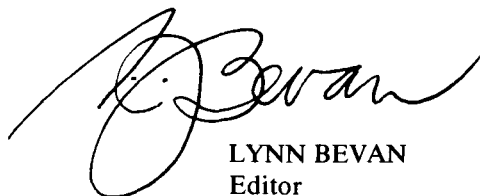
Those who are responsible for the development and implementation of policy in non-profit organizations will be interested in W.H. Hurlburt's discussion of Alberta's new statute governing non-profit corporations. The Alberta approach is yet another in the continuing attempts of governments to regulate non-profits effectively and appropriately.

Another continuing problem, the duties and responsibilities of directors of non-profits, is addressed by Martha Tory from a new perspective—the need for full information if the obligation for accountability is to be met.

More and more charitable organizations are now operating on an international or multi-national basis. Under the general heading, "International Report", readers will find three informative reports outlining developments in philanthropy that are taking place in other countries. Art Bond describes the regulatory role of the Charity Commissioners for England and Wales; Colin Graham, a member of our Editorial Board, writes about INTERPHIL, an international organization concerned with philanthropy of which he is a director; and Frits Hondius, in a report from the Council of Europe, outlines the provisions of the Convention on the Recognition of the Legal Personality of International Non-Governmental Organizations. The genesis for this convention was the difficulty international NGOs have faced in trying to fit into the legal systems of the various countries in which they carry out their activities. Knowing what is going on in other countries is a prerequisite for determining how reform might be instituted in our own.

In this issue's "Viewpoint", Chris Torres of the University of Toronto offers a university view of the new accounting principles for non-profits previously discussed by Colin Graham and John McClelland.

Few cases have excited as much public interest as the one discussed in Maurice Cullity's case comment on *The Toronto Humane Society* and few subjects are as important to donors and potential donors as that covered in Joe Hershfield's, "Tax-Effective Charitable Donations".

A handwritten signature in black ink, appearing to read "L. Bevan", with a large, stylized flourish at the end.

LYNN BEVAN
Editor