

## From the Editor

*The Philanthropist* is again in transition. Having secured a new publisher in 1987, the magazine now ventures to try a new editor, a much riskier business. Lynn Bevan served for six years as editor and set a truly daunting example for her successor. John Hodgson, chairman of the Management Board, stated—or rather understated—Lynn's contribution as follows: "Under Lynn's direction, *The Philanthropist* has progressed from a useful but 'sporadic' publication to its present quarterly status and has expanded in both size and influence. All who have worked with her are grateful that, like her predecessor Mary Louise Dickson, she will continue to provide *The Philanthropist* with both counsel and assistance through continuing membership on the Editorial Board."

Much of the present issue was assembled before the transition. We lead off with the winner of *The Philanthropist* Award, Tom Marriott's essay on religious trusts and the Charter of Rights and Freedoms. Our repeated congratulations to Mr. Marriott. The current competition for the Award is in full swing. Entries should be received by December 31st. More details are given on page 66.

We offer a case comment by Professor Gillese on the *Levy* case concerning a charitable bequest for the benefit of the State of Israel. Hugh Goldie counsels charities on the need for strategic planning in these days of heated competition for donations. Robert Anglin advises the winners of this competition for funds where to look for the best long-term returns on their capital.

Our tax editors, Mary Louise Dickson and Laurence Murray, continue to keep us up to date on tax legislation and the latest cases on benefits to donors to charities, business expenses and charitable registrations. Wolfe Goodman discusses a generally unforeseen consequence of changing to a tax credit system for charitable donations.

Finally, the *Bookshelf* features a substantial analysis of a recent collection of essays from the Yale University's program on Non-Profit Organizations. *The Philanthropist* is pleased to welcome Dr. William Gleberzon as the new editor of *Bookshelf*. Dr. Gleberzon is Executive Director of Meals on Wheels of Ontario with previous experience with The University of Toronto, a major foundation, and the Canadian Diabetes Association.

A solid and varied issue, it bears Lynn Bevan's stamp. With the help of the Editorial and Advisory Boards, continuing and new contributors everywhere, and the tireless labours of the Associate Editor Joyce Forster, *sine qua non*, I hope to maintain the high standards that they have achieved to date.



JOHN D. GREGORY  
Editor

### **John D. Gregory Appointed Editor of *The Philanthropist***

Following a meeting of the Management Board on May 26, 1988, Chairman John Hodgson announced the appointment of John D. Gregory as editor of *The Philanthropist*. John has been Book Editor of the journal since 1986.

The new editor is a graduate of the University of Toronto (B.A., LL.B), the London School of Economics (M.Sc.Econ.), and Osgoode Hall Law School (LL.M.). He served as law clerk to Chief Justice Bora Laskin in the Supreme Court of Canada, spent several years in private practice with the firm of Wright & McTaggart, Toronto and is currently counsel in the Policy Development Division of the Attorney General of Ontario.

During his years in private practice John represented several charities and has also served on the boards of a number of charitable organizations including: Ballet Ys/Theatre Ballet of Canada (director 1977-87, secretary 1977-79, chairman 1979-84); Pocoli Ludique Societas (secretary-treasurer 1985-present); WoodGreen Red Door Family Shelter (director 1986-88); and The Couchiching Institute on Public Affairs (director as of 1988).