

From the Editor

Government supervision of charities, an increasingly popular concern, leads off this issue. Les Vandor, our legal commentator, sounds a cautionary note about the extent of common law authority to treat directors of charitable corporations as trustees. Elsewhere in the volume, the Public Trustee of Ontario expresses his views on the subject in a practical way.

Recent actions of the Canadian government in “encouraging” charitable behaviour come under fire by Mark Hughes, a sceptic about the tax credit for charitable donations. He emphasizes that individual giving is not motivated, though it may be affected, by tax considerations.

Besides the individual, the major supporters of charities are corporations and foundations. Non-traditional roles for each are proposed in this issue. Nathan Gilbert advocates that foundations use their capital investments as well as their grants to foster social goals. David Skene shows what one corporation has done to contribute more than money to its community.

The charities themselves are no less in need of money, of course. *Bookshelf's* choice examines the extent to which charities can and should be generating revenues themselves, a theme to which *The Philanthropist* will frequently return in coming issues.

Finally, as usual in the second issues of a volume, we present an index to the previous volume. The indefatigable Claudia Willetts has produced her customary marvel of detail and utility. Readers who wish to trace thinking on philanthropy for the past 15 years can now also obtain a consolidated index for the first four volumes.



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Editor