

From the Editor

The question of charities and their money remains of pressing interest to donors, recipients and regulators. Several contributors participate in the discussion in this issue. Len Westenholme makes a proposal to regulate fund raisers. John Macfarlane points out the dangers in focusing exclusively on finances. Professors Bennet and DiLorenzo argue that charities that branch out into business ventures may compete unfairly with for-profit enterprises.

Even the *Recent Tax* rubric is involved, as it notes the recent decision allowing Centenary Hospital in Scarborough, Ontario, to develop a medical centre despite the objection of the Public Trustee.

What should be permitted in raising money is only one of many questions recently referred to the Ontario Law Reform Commission by the Attorney General. The full Terms of Reference are reproduced in this issue.

Douglas McPhie tells charities how to do the right thing in keeping track of receipts for money gifts while Kerry Kenn Allen's article focuses on corporate volunteer campaigns.

We are pleased to publish a study of the liability of volunteers, in which Neville Austin argues that no special legal protection is needed. This piece has been awarded Honourable Mention in the 1988 Philanthropist Award competition.

Finally, the Editorial Board thanks Tim Youdan for three years of tireless seeking out of legal authors and Mary Louise Clements for her contacts with The Canadian Centre for Philanthropy. Tim and Mary Louise are now leaving the Board, although Tim will continue his service on our Legal Advisory Panel. Jim Phillips of the University of Toronto's Faculty of Law is joining us, and he is most welcome.



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Editor