Index to The Philanthropist Volume VIII

Cite as (1989), 8 Philanthrop. No., pp.

PREPARED BY CLAUDIA WILLETTS, M.L.S.

Subject Index

A

ACCOUNTING CONTROLS. Issuance of official donation receipts in charitable organizations with multiple branches

Summer 1989(Vol.VIII,No.3), pp. 28-40.

ADVERTISING CAMPAIGNS. United States

National advertising campaigns: Daring Goals for a Caring Society. Role in encouragement of community service

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

ADVERTISING CAMPAIGNS. United States

National advertising campaigns: Daring Goals for a Caring Society. Role in encouragement of private charitable donations by Americans

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

AMERICAN CHARITIES

Private charitable donations to American charities by Canadians. Tax treatment—Case comments: Kenneth A. Shere v. M.N.R., 89 DTC 201

Summer 1989(Vol.VIII,No.3), pp. 61-62.

AMERICANS

Private charitable donations. Encouragement. Role of national advertising campaigns: Daring Goals for a Caring Society Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

ARTISTS

Tax treatment

Spring 1989(Vol.VIII,No.2), pp. 38-39.

ARTS ORGANIZATIONS

Tax treatment: special status—Proposals Spring 1989(Vol.VIII,No.2), p. 39.

B

BOARD MEMBERS See also DIRECTORS

BRANCHES See also CHARITABLE ORGANIZATIONS WITH MULTIPLE BRANCHES

BRITISH COLUMBIA

Corporate doctrine of *ultra vires*. Statutory modification Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

BUFFER AGENCIES. Ontario

Ontario Council on University Affairs. Higher education and the provincial government

Fall 1989(Vol.VIII,No.4), pp. 17-23.

BUSINESSES See also COMMUNITY ENTERPRISES COMPANIES CORPORATIONS

BUSINESSES CARRIED ON BY HOSPITALS. Ontario

-Case comments

Summer 1989(Vol.VIII,No.3), pp. 60-61.

BUSINESSES CARRIED ON BY NON-PROFIT ORGANIZATIONS. United States

Unfair competition with profit-making sector

Summer 1989(Vol.VIII,No.3), pp. 51-57.

С

CANADA CORPORATIONS ACT

Incorporation of non-profit organizations. Information kits Spring 1989(Vol.VIII,No.2), p. 38.

CANADA TRUST COMPANY v. ONTARIO HUMAN RIGHTS COMMISSION (1988), 61 O.R.(2d)75

Ontario. Charitable corporations. Affairs. Intervention by law courts. Jurisdictional aspects—Case comments

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CAPITAL

Social investments using capital from endowment funds to provide financial assistance to non-profit community enterprises

Spring 1989(Vol.VIII,No.2), pp. 32-37.

CASE COMMENTS

England. Charitable corporations. Directors. Remuneration. Intervention by Chancery Court—Case comments: In Re The French Protestant Hospital, [1951] 1 Ch. 567

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CASE COMMENTS

Gifts of cultural property to institutions. Income Tax deductibility based on appraised fair market value—Case comments: A.D. Friedberg v. The Queen, 89 DTC 5015

Spring 1989(Vol.VIII,No.2), pp. 39-40.

CASE COMMENTS

Ontario. Businesses carried on by hospitals

Summer 1989(Vol.VIII,No.3), pp. 60-61.

CASE COMMENTS

Ontario. Charitable corporations. Affairs. Intervention by law courts. Jurisdictional aspects—Case comments: *Re Feldman (David) Charitable* Foundation (1987), 58 O.R. (2d)626(Surr. Ct), Public Trustee v. The Toronto Humane Society (1986), 60 O.R.(2d)236 and Canada Trust Company v. Ontario Human Rights Commission (1988), 61 O.R.(2d)75

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CASE COMMENTS

Private charitable donations by Canadians to American charities. Tax treatment—Case comments: Kenneth A. Shere v. M.N.R., 89 DTC 201

Summer 1989(Vol.VIII,No.30), pp. 61.-62.

CASE COMMENTS

Testamentary gifts to charitable organizations abroad: trusts. Validity-Case comments: *Re Levy Estate* (1989), 68 O.R.(2d) 385

Fall 1989(Vol.VIII,No.4), pp. 52-53.

CENTRAL GUARANTY TRUSTCO

Examples of corporate employee community service programs Spring 1989(Vol.VIII,No.2), pp. 13-15.

CHARITABLE CORPORATIONS. England

Directors. Remuneration. Intervention by Chancery Court-Case comments: In Re The French Protestant Hospital, [1951] 1 Ch. 567 Spring 1989(Vol.VIII,No.2), pp. 2-11.

CHARITABLE CORPORATIONS. England

Terms of constitution related to jurisdiction of Chancery Court-Case comments: Liverpool and District Hospital for Diseases of the Heart v. Attorney General, [1981] 1 All E.R. 994

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CHARITABLE CORPORATIONS. Ontario

Affairs. Intervention by law courts. Jurisdictional aspects— Case comments: Re Feldman (David) Charitable Foundation (1987), 58 O.R.(2d)626(Surr. Ct), Public Trustee v. The Toronto Humane Society (1986), 60 O.R.(2d)236 and Canada Trust Company v. Ontario Human Rights Commission (1988), 61 O.R.(2d)75 Spring 1989(Vol.VIII,No.2), pp. 2-11.

CHARITABLE CORPORATIONS AS TRUSTEES

-Case law

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CHARITABLE DONATIONS

Corporate charitable donations. Impediments Fall 1989(Vol.VIII,No.4), pp. 3-16.

CHARITABLE DONATIONS

Corporate charitable donations. Validity. Effects of the doctrine of ultra vires—Case law

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

CHARITABLE DONATIONS

Corporate charitable donations by Canadian companies. Attitudinal and behavioural changes. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30. Fall 1989(Vol.VIII,No.4), pp. 15-16.

CHARITABLE DONATIONS

Private charitable donations by Canadians. Attitudinal and behavioural changes. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

CHARITABLE DONATIONS

Private charitable donations by Canadians. Encouragement through income tax incentives: tax credits compared with tax deductions

Spring 1989(Vol.VIII,No.2), pp. 16-31.

CHARITABLE DONATIONS

Private charitable donations by Canadians. Tax treatment: two-tier tax credit system—Critiques

Spring 1989(Vol.VIII,No.2), pp. 16-31.

CHARITABLE DONATIONS. Great Britain

Corporate charitable donations. Encouragement. Role of Charities Aid Foundation

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

CHARITABLE DONATIONS. Great Britain Private charitable donations by employees. Encouragement. Role of Charities Aid Foundation

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

- CHARITABLE DONATIONS. United States Private charitable donations by Americans. Encouragement. Role of national advertising campaigns: Daring Goals for a Caring Society Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.
- CHARITABLE DONATIONS. United States Private charitable donations to American charities by Canadians. Tax treatment—Case comments: *Kenneth A. Shere* v. *M.N.R.*, 89 DTC 201 Summer 1989(Vol.VIII,No.3), pp. 61-62.
- CHARITABLE FOUNDATIONS Program-related investments. Role in prevention of poverty— Legal aspects Spring 1989(Vol.VIII,No.2), pp. 32-37.
- CHARITABLE IMMUNITY. Canada and United States Liability of volunteers working for charitable organizations Summer 1989(Vol.VIII,No.3), pp. 3-15.

CHARITABLE ORGANIZATIONS See also CHARITABLE FOUNDATIONS GIFTS TO CHARITABLE ORGANIZATIONS

CHARITABLE ORGANIZATIONS Effects of multi-stage sales tax Fall/Winter 1988-89(Vol.VIII,No.1), p. 65.

CHARITABLE ORGANIZATIONS

Fund-raising campaigns. Cost-effectiveness related to hiring fund-raising professionals

Fall 1989(Vol.VIII,No.4), pp. 34-45.

CHARITABLE ORGANIZATIONS Unethical fund raising. Prevention. Role of education and regulation

Summer 1989(Vol.VIII,No.3), pp. 45-50.

- CHARITABLE ORGANIZATIONS. Canada Statutory law—Proposed compilations Summer 1989(Vol.VIII,No.2), p. 40.
- CHARITABLE ORGANIZATIONS. Canada Taxable activities. Effects of Goods and Services Tax Fall 1989(Vol.VIII,No.4), pp. 46-51.

CHARITABLE ORGANIZATIONS. Canada and United States Volunteers. Liability. Charitable immunity Summer 1989(Vol.VIII,No.3), pp. 3-15.

CHARITABLE ORGANIZATIONS. Ontario Documentation required to be submitted to Public Trustee pursuant to the *Charities Accounting Act* Spring 1989(Vol.VIII.No.2), p. 12.

CHARITABLE ORGANIZATIONS WITH MULTIPLE BRANCHES Issuance of official donation receipts. Accounting controls Summer 1989(Vol.VIII,No.3), pp. 28-40.

CHARITIES ACCOUNTING ACT. Ontario

Documentation to be provided by charitable organizations to Public Trustee pursuant to *Charities Accounting Act*

Spring 1989(Vol.VIII,No.2), p. 12.

CHARITIES AID FOUNDATION. Great Britain

Role in encouragement of corporate and employee charitable donations Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

COMMERCIAL ACTIVITIES See also

BUSINESSES CARRIED ON BY NON-PROFIT ORGANIZATIONS

COMMERCIAL ACTIVITIES. Non-profit organizations. United States Related to special economic privileges

Summer 1989(Vol.VIII,No.3), pp. 51-57.

COMMUNITY ENTERPRISES

Non-profit community enterprises. Financial assistance provided by social investments using capital from endowment funds

Spring 1989(Vol.VIII,No.2), pp. 32-37.

COMMUNITY-ORIENTED CORPORATIONS

As models for group homes in the mental health field

Fall 1989(Vol.VIII,No.4), pp. 28-33.

COMMUNITY SERVICE See also VOLUNTEERING

COMMUNITY SERVICE. United States

Encouragement. Role of national advertising campaigns: Daring Goals for a Caring Society

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

COMMUNITY SERVICE PROGRAMS

Corporate employee community service programs

Summer 1989(Vol.VIII,No.3), pp. 16-27.

COMMUNITY SERVICE PROGRAMS

Corporate employee community service programs—Examples: Central Guaranty Trustco

Spring 1989(Vol.VIII,No.2), pp. 13-15.

COMMUNITY SERVICE PROGRAMS. Toronto. Ontario

Corporate employee community service programs—Examples: Meals on Wheels

Spring 1989(Vol.VIII,No.2), pp. 13-15.

COMPANIES

See also CORPORATE CORPORATIONS TRUST COMPANIES

COMPANIES

Attitudinal changes towards corporate philanthropy

Fall 1989(Vol.VIII,No.4), pp. 3-16.

COMPANIES

Directors. Fiduciary duty. Breach of in making corporate gifts to charitable organizations. Challenge by shareholders

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

COMPANIES

Social responsibility related to profit motive

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

COMPANIES. Canada

Attitudinal and behavioural changes towards corporate charitable donations. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30. Fall 1989(Vol.VIII,No.4), pp. 15-16.

COMPANIES. Great Britain

Private charitable donations by employees. Encouragement. Role of Charities Aid Foundation

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

COMPETITION. Businesses carried on by non-profit organizations. United States Unfair competition with profit-making sector

Summer 1000(Vol VIII No 2) nr. 51 57

Summer 1989(Vol.VIII,No.3), pp. 51-57.

CONSTITUTION. Charitable corporations. England Terms of constitution related to jurisdiction of Chancery Court—Case comments: Liverpool and District Hospital for Diseases of the Heart

v. Attorney General, [1981] 1 All E.R. 994

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CORPORATE CHARITABLE DONATIONS

By Canadian companies. Attitudinal and behavioural changes. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30. Fall 1989(Vol.VIII,No.4), pp. 15-16.

CORPORATE CHARITABLE DONATIONS Impediments Fall 1989(Vol.VIII,No.4), pp. 3-16.

CORPORATE CHARITABLE DONATIONS Validity. Effects of the doctrine of *ultra vires*—Case law Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

- CORPORATE CHARITABLE DONATIONS. Great Britain Encouragement. Role of Charities Aid Foundation Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.
- CORPORATE EMPLOYEE COMMUNITY SERVICE PROGRAMS Summer 1989(Vol.VIII,No.3), pp. 16-27.
- CORPORATE EMPLOYEE COMMUNITY SERVICE PROGRAMS —Examples: Central Guaranty Trustco Spring 1989(Vol.VIII,No.2), pp. 13-15.
- CORPORATE EMPLOYEE COMMUNITY SERVICE PROGRAMS. Toronto. Ontario —Examples: Meals on Wheels Spring 1989(Vol.VIII,No.2), pp. 13-15.

CORPORATIONS See also

BUSINESSES CANADA CORPORATIONS ACT COMPANIES INCORPORATION

CORPORATIONS

Community-oriented corporations as models for group homes in the mental health field

Fall 1989(Vol.VIII,No.4), pp. 28-33.

CORPORATIONS. England

Charitable corporations. Directors. Remuneration. Intervention by Chancery Court—Case comments: In Re The French Protestant Hospital, [1951] 1 Ch. 567

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CORPORATIONS. Ontario

Charitable corporations. Affairs. Intervention by law courts. Jurisdiction aspects—Case comments: *Re Feldman (David) Charitable Foundation* (1987), 58 O.R.(2d)626(Surr. Ct), *Public Trustee* v. *The Toronto Humane Society* (1986), 60 O.R.(2d)236 and *Canada Trust Company* v. *Ontario Human Rights Commission* (1988), 61 O.R.(2d)75

Spring 1989(Vol.VIII,No.2), pp. 2-11.

CORPORATIONS AS TRUSTEES

Charitable corporations as trustees-Case law

Spring 1989(Vol.VIII,No.2), pp. 2-11.

- COUNCIL FOR CHARITABLE SUPPORT SEE
- CHARITIES AID FOUNDATION
- COUNCIL OF ONTARIO UNIVERSITIES

ONTARIO COUNCIL ON UNIVERSITY AFFAIRS

CULTURAL PROPERTY See also

GIFTS OF CULTURAL PROPERTY TO INSTITUTIONS

D

DARING GOALS FOR A CARING SOCIETY. United States

National advertising campaigns to encourage community service and private charitable donations

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

DEPARTMENT OF NATIONAL REVENUE SEE

REVENUE CANADA

DIRECTORS. Charitable corporations. England Remuneration. Intervention by Chancery Court—Case comments: In Re The French Protestant Hospital, [1951] 1 Ch. 567

Spring 1989(Vol.VIII,No.2), pp. 2-11.

DIRECTORS. Companies

Fiduciary duty. Breach of in making corporate gifts to charitable organizations. Challenge by shareholders

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

DONATION RECEIPTS

Official donation receipts. Issuance by charitable organizations with multiple branches. Accounting controls

Summer 1989(Vol.VIII,No.3), pp. 28-40.

DONATION RECEIPTS

Official donation receipts. Revenue Canada Interpretation Bulletins, January 27, 1989

Spring 1989(Vol.VIII,No.2), p. 38.

DONATIONS

See also

GIFTS TO CHARITABLE ORGANIZATIONS

DONATIONS

Corporate charitable donations. Impediments

Fall 1989(Vol.VIII,No.4), pp. 3-16.

DONATIONS

Corporate charitable donations. Validity. Effects of the doctrine of *ultra* vires-Case law

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

DONATIONS

Corporate charitable donations by Canadian companies. Attitudinal and behavioural changes. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30. Fall 1989(Vol.VIII,No.4), pp. 15-16.

DONATIONS

Private charitable donations by Canadians. Attitudinal and behavioural changes. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

DONATIONS

Private charitable donations by Canadians. Encouragement through income tax incentives: tax credits and tax deductions

Spring 1989(Vol.VIII,No.2), pp. 16-31.

DONATIONS. Great Britain

Private charitable donations by employees. Encouragement. Role of Charities Aid Foundation

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

DONATIONS. United States

Private charitable donations by Americans. Encouragement. Role of national advertising campaigns: Daring Goals for a Caring Society Fall/Winter 1988-89(Vol.VIII.No.1), pp. 3-30.

DONATIONS TO AMERICAN CHARITIES

Private charitable donations to American charities by Canadians. Tax treatment—Case comments: Kenneth A. Shere v. M.N.R., 89 DTC 201 Summer 1989(Vol.VIII,No.3), pp. 61-62.

DONORS

To alumni fund-raising campaigns of universities. Motivation Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64.

Е

EDUCATION See also HIGHER EDUCATION

EDUCATION

Role in prevention of unethical fund raising by charitable organizations Summer 1989(Vol.VIII,No.3), pp. 45-50.

EDUCATIONAL INSTITUTIONS See also

UNIVERSITIES

EMPLOYEE COMMUNITY SERVICE PROGRAMS

Corporate employee community service programs

Summer 1989(Vol.VIII,No.3), pp. 16-27.

EMPLOYEE COMMUNITY SERVICE PROGRAMS

Corporate employee community service programs—Examples: Central Guaranty Trustco

Summer 1989(Vol.VIII,No.2), pp. 13-15.

EMPLOYEE COMMUNITY SERVICE PROGRAMS. Toronto. Ontario Corporate employee community service programs—Examples: Meals on Wheels

Summer 1989(Vol.VIII,No.2), pp. 13-15.

EMPLOYEES. Companies. Great Britain

Private charitable donations. Encouragement. Role of Charities Aid Foundation

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

ENGLAND

Charitable corporations. Directors. Remuneration. Intervention by Chancery Court—Case comments: In Re The French Protestant Hospital, [1951] 1 Ch. 567

Spring 1989(Vol.VIII,No.2), pp. 2-11.

ENGLAND

Common law regarding corporate gifts to charitable organizations. Development

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

ETHICS

See also

UNETHICAL

F

RE FELDMAN (DAVID) CHARITABLE CORPORATION

(1987), 58 O.R.(2d)626(Surr. Ct) Ontario. Charitable corporations. Affairs. Intervention by law courts. Jurisdictional aspects—Case comments

Spring 1989(Vol.VIII,No.2), pp. 2-11.

FOREIGN CHARITABLE ORGANIZATIONS

SEE

DONATIONS TO AMERICAN CHARITIES GIFTS TO CHARITABLE ORGANIZATIONS ABROAD

FOUNDATIONS SEE CHARITABLE FOUNDATIONS

A.D. FRIEDBERG v. THE QUEEN, 89 DTC 5015 Gifts of cultural property to institutions. Income tax deductibility based on appraised fair market value—Case comments Spring 1989(Vol.VIII,No.2), pp. 39-40.

FUND RAISING. Charitable organizations Unethical fund raising. Prevention. Role of education and regulation Summer 1989(Vol.VIII,No.3), pp. 45-50.

FUND-RAISING CAMPAIGNS. Charitable organizations Cost-effectiveness related to hiring fund-raising professionals Fall 1989(Vol.VIII,No.4), pp. 34-45.

FUND-RAISING CAMPAIGNS. Universities Alumni fund-raising campaigns. Motivation of donors Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64. G

- GIFTS OF CULTURAL PROPERTY TO INSTITUTIONS Income tax deductibility based on appraised fair market value—Case comments: A.D. Friedberg v. The Queen, 89 DTC 5015 Spring 1989(Vol.VIII,No.2), pp. 39-40.
- GIFTS TO CHARITABLE ORGANIZATIONS See also CHARITABLE DONATIONS GIFTS OF CULTURAL PROPERTY TO INSTITUTIONS GIFTS TO CHARITABLE ORGANIZATIONS ABROAD
- GIFTS TO CHARITABLE ORGANIZATIONS Corporate gifts to charitable organizations by directors. Challenge by shareholders based on breach of fiduciary duty Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.
- GIFTS TO CHARITABLE ORGANIZATIONS Tax deductible gifts to charitable organizations. Revenue Canada Interpretation Bulletins, January 27, 1989 Spring 1989(Vol.VIII,No.2), p. 38.
- GIFTS TO CHARITABLE ORGANIZATIONS. United States Common law regarding corporate gifts to charitable organizations. Development and statutory modification

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

GIFTS TO CHARITABLE ORGANIZATIONS ABROAD Testamentary gifts to charitable organizations abroad: trusts. Validity— Case comments: *Re Levy Estate* (1989), 68 O.R.(2d) 385 Fall 1989(Vol.VIII, No.4), pp. 52-53.

GIFTS TO CHARITABLE ORGANIZATIONS ABROAD See also

- DONATIONS TO AMERICAN CHARITIES
- GOOD SAMARITAN LEGISLATION. Canada and United States Statutory protection against liability of non-medical and medical rescuers in emergencies

Summer 1989(Vol.VIII,No.3), pp. 3-15.

GOODS AND SERVICES TAX. Canada Effects on taxable activities of charitable organizations and non-profit organizations

Fall 1989(Vol.VIII,No.4), pp. 46-51.

GREAT BRITAIN See also ENGLAND

GREAT BRITAIN

Corporate and employee charitable donations. Encouragement. Role of Charities Aid Foundation

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

GROUP HOMES. Mental health field

As models of community-oriented corporations

Fall 1989(Vol.VIII,No.4), pp. 28-33.

Η

HIGHER EDUCATION. Ontario

And the provincial government. Buffer agencies: Ontario Council on University Affairs

Fall 1989(Vol.VIII,No.4), pp. 17-23.

HOSPITALS

See Also

BUSINESSES CARRIED ON BY HOSPITALS

I-J

IMAGINE CAMPAIGN. Public awareness programs

Role in encouragement of attitudinal and behavioural changes towards corporate charitable donations by Canadian companies

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30. Fall 1989(Vol.VIII,No.4), pp. 15-16.

IMAGINE CAMPAIGN. Public awareness programs

Role in encouragement of attitudinal and behavioural changes towards personal volunteering and private charitable donations by Canadians

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

IN RE THE FRENCH PROTESTANT HOSPITAL, [1951] 1 Ch. 567 England. Charitable corporations. Directors. Remuneration. Intervention by Chancery Court—Case comments

Spring 1989(Vol.VIII,No.2), pp. 2-11.

INCORPORATION. Non-profit organizations Under Canada Corporations Act. Information kits

Spring 1989(Vol.VIII,No.2), p. 38.

INFORMATION

See also

SELF-HELP CLEARING HOUSE OF METRO TORONTO

INVESTMENTS

Program-related investments by charitable foundations. Role in prevention of poverty—Legal aspects

Spring 1989(Vol.VIII,No.2), pp. 32-37.

INVESTMENTS

Social investments using capital from endowment funds to provide financial assistance to non-profit community enterprises

Spring 1989(Vol.VIII,No.2), pp. 32-37.

K

KENNETH A. SHERE v. M.N.R., 89 DTC 201

Private charitable donations by Canadians to American charities. Tax treatment—Case comments: *Kenneth A. Shere* v. *M.N.R.*, 89 DTC 201 Summer 1989(Vol.VIII.No.3), pp. 61-62.

L

LAW. Charitable organizations. Canada Statutory law—Proposed compilations Spring 1989(Vol.VIII,No.2), p. 40.

LEGISLATION. Canada and United States

Good Samaritan legislation against liability of non-medical and medical rescuers in emergencies. Statutory protection

Summer 1989(Vol.VIII,No.3), pp. 3-15.

RE LEVY ESTATE (1989), 68 O.R.(2d) 385

Testamentary gifts to charitable organizations abroad: trusts. Validity-Case comments

Fall 1989(Vol.VIII,No.4), pp. 52-53.

LIABILITY. Non-medical and medical rescuers in emergencies. Canada and United States

Statutory protection: Good Samaritan legislation

Summer 1989(Vol.VIII,No.3), pp. 3-15.

LIABILITY. Volunteers working for charitable organizations. Canada and United States Charitable immunity

Summer 1989(Vol.VIII,No.3), pp. 3-15.

Μ

MARKET VALUE. Gifts of cultural property to institutions Appraised fair market value. Income tax deductibility—Case comments: A.D. Friedberg v. The Queen, 89 DTC 5015

Spring 1989(Vol.VIII,No.2), pp. 39-40.

MARKETING. Philanthropy

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

MASS MEDIA

Successful use of to change public attitudes and behaviour towards physical fitness—Examples: Participaction Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

- MEALS ON WHEELS. Toronto. Ontario Examples of corporate employee community service programs

Spring 1989(Vol.VIII,No.2), pp. 13-15.

MEDICAL RESCUERS. Canada and United States In emergencies. Liability. Statutory protection: Good Samaritan legislation

Summer 1989(Vol.VIII,No.3), pp. 3-15.

MENTAL HEALTH FIELD

Group homes as models of community-oriented corporations Fall 1989(Vol.VIII,No.4), pp. 28-33.

MOTIVATION. Donors to alumni fund-raising campaigns of universities Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64.

MULTI-STAGE SALES TAX

See also GOODS AND SERVICES TAX

MULTI-STAGE SALES TAX Effects on non-profit organizations Fall/Winter 1988-89(Vol.VIII,No.1), p. 65.

N

- NON-PROFIT ORGANIZATIONS See also BUSINESSES CARRIED ON BY NON-PROFIT ORGANIZATIONS CHARITABLE ORGANIZATIONS HOSPITALS
- NON-PROFIT ORGANIZATIONS Effects of multi-stage sales tax Fall/Winter 1988-89(Vol.VIII,No.1), p. 65.

NON-PROFIT ORGANIZATIONS

Incorporation under Canada Corporations Act. Information kits Spring 1989(Vol.VIII,No.2), p. 38.

NON-PROFIT ORGANIZATIONS

Taxable activities. Effects of Goods and Services Tax Fall 1989(Vol.VIII,No.4), pp. 46-51.

NON-PROFIT ORGANIZATIONS

Voluntary non-profit organizations: self-help/mutual aid groups Fall 1989(Vol.VIII,No.4), pp. 24-27.

NON-PROFIT ORGANIZATIONS. United States

Special economic privileges related to commercial activities

Summer 1989(Vol.VIII,No.3), pp. 51-57.

0

ONTARIO

Charitable corporations. Affairs. Intervention by law courts. Jurisdictional aspects—Case comments: *Re Feldman (David) Charitable* Foundation (1987), 58 O.R.(2d)626 (Surr. Ct), Public Trustee v. The Toronto Humane Society (1986), 60 O.R.(2d)236 and Canada Trust Company v. Ontario Human Rights Commission (1988), 61 O.R.(2d)75

Spring 1989(Vol.VIII,No.2), pp. 2-11.

ONTARIO

Charitable organizations. Documentation required to be submitted to Public Trustee pursuant to the *Charities Accounting Act*

Spring 1989(Vol.VIII,No.2), p. 12.

ONTARIO

Ontario Law Reform Commission study of law governing charitable organizations—Terms of reference

Summer 1989(Vol.VIII,No.3), pp. 67-70.

ONTARIO

Provincial government and higher education. Buffer agencies: Ontario Council on University Affairs

Fall 1989(Vol.VIII,No.4), pp. 17-23.

ONTARIO

Toronto. Corporate employee community service programs—Examples: Meals on Wheels

Spring 1989(Vol.VIII,No.2), pp. 13-15.

ONTARIO

Toronto. Self-Help Clearing House of Metro Toronto Fall 1989(Vol.VIII,No.4), pp. 24-27.

ONTARIO COUNCIL ON UNIVERSITY AFFAIRS

Buffer agency between higher education and the provincial government Fall 1989(Vol.VIII,No.4), pp. 17-23.

P

PARTICIPACTION

Example of successful use of mass media to change public attitudes and behaviour towards physical fitness

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

THE PHILANTHROPIST/LE PHILANTHROPE

History, 1972-1989

Summer 1989(Vol.VIII,No.3), pp. 58-59.

PHILANTHROPY

Corporate philanthropy. Attitudinal changes of companies Fall 1989(Vol.VIII,No.4), pp. 3-16.

PHILANTHROPY

Information campaigns. Development Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

PHILANTHROPY

Marketing

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

PHILANTHROPY

Principles related to moral obligations of society Summer 1989(Vol.VIII,No.3), pp. 41-44.

PHILANTHROPY

Public awareness programs. Development Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

PROFIT-MAKING SECTOR. United States

Unfair competition from businesses carried on by non-profit organizations

Summer 1989(Vol.VIII,No.3), pp. 51-57.

PROFIT MOTIVE. Companies

Related to social responsibility

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

PROGRAM-RELATED INVESTMENTS

By charitable foundations. Role in prevention of poverty—Legal aspects Spring 1989(Vol.VIII,No.2), pp. 32-37.

PUBLIC AWARENESS PROGRAMS

IMAGINE campaign. Role in encouragement of attitudinal and behavioural changes towards corporate charitable donations by Canadian companies

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30. Fall 1989(Vol.VIII,No.4), pp. 15-16.

PUBLIC AWARENESS PROGRAMS

IMAGINE campaign. Role in encouragement of attitudinal and behavioural changes towards personal volunteering and private charitable donations by Canadians

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

PUBLIC AWARENESS PROGRAMS. Philanthropy

Development

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

PUBLIC TRUSTEE. Ontario

Documentation required to be submitted by charitable organizations pursuant to *Charities Accounting Act*

Spring 1989(Vol.VIII,No.2), p. 12.

PUBLIC TRUSTEE v. THE TORONTO HUMANE SOCIETY (1986), 60 O.R.(2d)236

Ontario. Charitable corporations. Affairs. Intervention by law courts. Jurisdictional aspects—Case comments

Spring 1989(Vol.VIII,No.2), pp. 2-11.

Q-R

RECEIPTS

Official donation receipts. Issuance by charitable organizations with multiple branches. Accounting controls

Summer 1989(Vol.VIII,No.3), pp. 28-40.

RECEIPTS

Official donation receipts. Revenue Canada Interpretation Bulletins, January 27, 1989

Spring 1989(Vol.VIII,No.2), p. 38.

REGISTERED CHARITIES

SEE

CHARITABLE ORGANIZATIONS

RESCUERS. Canada and United States

Non-medical and medical rescuers in emergencies. Liability. Statutory protection: Good Samaritan legislation

Summer 1989(Vol.VIII,No.3), pp. 3-15.

RESPONSIBILITY. Companies

Social responsibility related to profit motive Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

REVENUE CANADA

Interpretation Bulletins on tax deductible gifts to charitable organizations and official donation receipts, January 27, 1989 Spring 1989(Vol.VIII,No.2), p. 38.

\mathbf{S}

SELF-HELP CLEARING HOUSE OF METRO TORONTO

Fall 1989(Vol.VIII,No.4), pp. 24-27.

SELF-HELP/MUTUAL AID GROUPS. Voluntary non-profit organizations

Fall 1989(Vol.VIII,No.4), pp. 24-27.

SOCIAL INVESTMENTS

Uses of capital from endowment funds to provide financial assistance to non-profit community enterprises

Spring 1989(Vol.VIII,No.2), pp. 32-37.

SOCIAL RESPONSIBILITY. Companies

Related to profit motive

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

Т

TAX CREDITS. Income tax incentives

Compared with tax deductions in encouragement of private charitable donations by Canadians

Spring 1989(Vol.VIII,No.2), pp. 16-31.

TAX DEDUCTIBLE GIFTS TO CHARITABLE ORGANIZATIONS

Income tax deductible gifts to charitable organizations. Revenue Canada Interpretation Bulletins, January 27, 1989

Spring 1989(Vol.VIII,No.2), p. 38.

TAX DEDUCTIBILITY. Gifts of cultural property to institutions Income tax deductibility based on appraised fair market value— Case comments: A.D. Friedberg v. The Queen, 89 DTC 5015

Spring 1989(Vol.VIII,No.2), pp. 39-40.

TAX DEDUCTIONS. Income tax incentives Compared with tax credits in encouragement of private charitable donations by Canadians

Spring 1989(Vol.VIII,No.2), pp. 16-31.

TAX INCENTIVES

Income tax incentives: tax credits compared with tax deductions in encouragement of private charitable donations by Canadians Spring 1989(Vol.VIII,No.2), pp. 16-31.

- TAX TREATMENT. Artists and arts organizations Spring 1989(Vol.VIII,No.2), pp. 38-39.
- TAX TREATMENT. Private charitable donations by Canadians Two-tier tax credit system—Critiques Spring 1989(Vol.VIII,No.2), pp. 16-31.
- TAX TREATMENT. Private charitable donations by Canadians to American charities

-Case comments: Kenneth A. Shere v. M.N.R., 89 DTC 201 Summer 1989(Vol.VIII,No.3), pp. 61-62.

TAXABLE ACTIVITIES. Charitable organizations and non-profit organizations. Canada Effects of Goods and Services Tax

Fall 1989(Vol.VIII,No.4), pp. 46-51.

TAXES

See also GOODS AND SERVICES TAX INCOME TAX MULTI-STAGE SALES TAX

TRUST COMPANIES See also CANADA TRUST COMPANY CENTRAL GUARANTY TRUSTCO

TRUSTEES

See also CHARITABLE CORPORATIONS AS TRUSTEES PUBLIC TRUSTEE

TRUSTS. Testamentary gifts to charitable organizations abroad Validity—Case comments: *Re Levy Estate* (1989), 68 O.R.(2d) 385 Fall 1989(Vol.VIII,No.4), pp. 52-53.

U

UNETHICAL FUND RAISING. Charitable organizations Prevention. Role of education and regulation Summer 1989(Vol.VIII.No.3), pp. 45-50.

UNITED KINGDOM See also ENGLAND

UNITED STATES See also

AMERICAN CHARITIES

UNITED STATES

Businesses carried on by non-profit organizations. Unfair competition with profit-making sector

Summer 1989(Vol.VIII,No.3), pp. 51-57.

UNITED STATES

Charitable organizations. Volunteers. Liability. Charitable immunity Summer 1989(Vol.VIII,No.3), pp. 3-15.

UNITED STATES

Common law regarding corporate gifts to charitable organizations. Development and statutory modification

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

UNITED STATES

Community service. Encouragement. Role of national advertising campaigns: Daring Goals for a Caring Society

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

UNITED STATES

Emergencies. Non-medical and medical rescuers. Liability. Statutory protection: Good Samaritan legislation

Summer 1989(Vol.VIII,No.3), pp. 3-15.

UNITED STATES

Private charitable donations by Americans. Encouragement. Role of national advertising campaigns: Daring Goals for a Caring Society

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

UNIVERSITIES

See also

ONTARIO COUNCIL ON UNIVERSITY AFFAIRS

UNIVERSITIES

Alumni fund-raising campaigns. Motivation of donors Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64.

V-Z

VOLUNTEER PROGRAMS See also CORPORATE EMPLOYEE COMMUNITY SERVICE PROGRAMS

VOLUNTEERING. Canada

Personal volunteering. Attitudinal and behavioural changes. Encouragement. Role of public awareness programs: IMAGINE campaign

Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

VOLUNTEERS. Charitable organizations. Canada and United States Liability. Charitable immunity

Summer 1989(Vol.VIII,No.3), pp. 3-15.

Author Index

A

Allen, Kerry Kenn

Creating a Corporate Volunteer Community. Summer 1989(Vol.VIII,No.3), pp. 16-27.

Arlett, Allan

Corporate Giving: Why Non-Profits Are Vulnerable. Fall 1989(Vol.VIII,No.4), pp. 3-16.

Public Awareness Programs for Philanthropy. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

Austin, Neville

"But we meant well!": The Liability of Good Samaritans and Charities and Their Volunteers. Summer 1989(Vol.VIII,No.3), pp. 3-15.

B

Bennet, James T.

Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition. Summer 1989(Vol.VIII,No.3), pp. 51-57.

C-D

Dickson, Mary Louise

Recent Tax Developments. Fall/Winter 1988-89(Vol.VIII,No.1), p. 65.

- Spring 1989(Vol.VIII,No.2), pp. 38-40.

- Summer 1989(Vol.VIII,No.3), pp. 60-62.

DiLorenzo, Thomas J.

Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition. Summer 1989(Vol.VIII,No.3), pp. 51-57.

E-G

Gilbert, Nathan

Social Investing: Using Capital to Promote Foundation Goals. Spring 1989(Vol.VIII,No.2), pp.32-37.

Graham, Colin

The Ontario Council on University Affairs: A Buffer Agency. Fall 1989(Vol.VIII,No.4), pp. 17-23.

Greenfield, James M.

How Fund-Raising Cost Measurements Assist in Hiring Fund-Raising Professionals. Fall 1989(Vol.VIII,No.4), pp. 34-45.

H-L

Hughes, Mark D.

Unmasking the Two-Tier Tax-Credit Scheme (Viewpoint). Spring 1989(Vol.VIII,No.2), pp. 16-31.

Kociol, Lori

A Little Goes a Long Way: Investing in the Self-Help/Mutual Aid Movement. Fall 1989(Vol.VIII,No.4), pp. 24-27.

Μ

MacFarlane, John

The Case Against Self-Serving Philanthropy (Viewpoint). Summer 1989(Vol.VIII,No.3), pp. 41-44.

MacLachlan-Toonders, Holly

The Goods and Services Tax: An Update for Charities and NonProfit Organizations (Recent Tax Developments). Fall 1989(Vol.VIII,No.4), pp. 46-51.

MacLeod, Gregory

A Therapeutic Alliance With Business (Viewpoint). Fall 1989(Vol.VIII,No.4), pp. 28-33.

Martin, Bella R.

The Validity of Corporate Gifts. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

McPhie, Douglas

Control of Official Receipts in a Multi-Branch Environment. Summer 1989(Vol.VIII,No.3), pp. 28-40.

Mount, Joan

A Study of Donors to a University Campaign. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64.

Murray, Laurence C.

Recent Tax Developments. Fall/Winter 1988-89(Vol.VIII,No.1), p. 65.

- Spring 1989(Vol.VIII,No.2), pp. 38-40.
- Summer 1989(Vol.VIII,No.3), pp. 60-62.

N-Q

Quirion, France

A Study of Donors to a University Campaign. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64.

R-S

Skene, David J. The Development of a Successful Corporate Volunteer Program. Spring 1989(Vol.VIII,No.2), pp. 13-15.

T-V

Vandor, L.A.

Case comment: In Re The French Protestant Hospital: The Interventionist Role of the Court. Spring 1989(Vol.VIII,No.2), pp. 3-11.

W-Z

Willetts, Claudia

Index to The Philanthropist Volume VII. Spring 1989(Vol.VIII,No.2), pp. 45-76.

Wolstenholme, Len

The Regulation of Fund Raising for Charities. Summer 1989(Vol.VIII,No.3), pp. 45-50.

Title Index

A-B

A Brief History of The Philanthropist Summer 1989(Vol.VIII,No.3), pp. 58-59.

"But we meant well!": The Liability of Good Samaritans and Charities and Their Volunteers

Neville Austin. Summer 1989(Vol.VIII,No.3), pp. 3-15.

С

The Case Against Self-Serving Philanthropy (Viewpoint) John MacFarlane. Summer 1989(Vol.VIII,No.3), pp. 41-44.

Case comment: In Re The French Protestant Hospital: The Interventionist Role of the Court

L.A. Vandor. Spring 1989(Vol.VIII,No.2), pp. 3-11.

Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition

James T. Bennet and Thomas J. DiLorenzo. Summer 1989 (Vol.VIII, No.3), pp. 51-57.

Control of Official Receipts in a Multi-Branch Environment Douglas McPhie. Summer 1989(Vol.VIII,No.3), pp. 28-40.

Corporate Giving: Why Non-Profits Are Vulnerable Allan Arlett. Fall 1989(Vol.VIII,No.4), pp. 3-16.

Creating a Corporate Volunteer Community Kerry Kenn Allen. Summer 1989(Vol.VIII,No.3), pp. 16-27. The Development of a Successful Corporate Volunteer Program David J. Skene. Spring 1989(Vol.VIII,No.2), pp. 13-15.

E-F

A Further Note on Re Levy Estate Fall 1989(Vol.VIII,No.4), p. 52.

G

The Goods and Services Tax: An Update for Charities and NonProfit Organizations (Recent Tax Developments) Holly MacLachlan-Toonders. Fall 1989(Vol.VIII,No.4), pp. 46-51.

Η

How Fund-Raising Cost Measurements Assist in Hiring Fund-Raising Professionals James M. Greenfield. Fall 1989(Vol.VIII,No.4), pp. 34-45.

I

Index to The Philanthropist Volume VII Claudia Willetts. Spring 1989(Vol.VIII,No.2), pp. 45-76.

J-L

A Little Goes a Long Way: Investing in the Self-Help/Mutual Aid Movement Lori Kociol. Fall 1989(Vol.VIII,No.4), pp. 24-27.

M-O

The Ontario Council on University Affairs: A Buffer Agency Colin Graham. Fall 1989(Vol.VIII,No.4), pp. 17-23.

Ontario Law Reform Commission to Study Charities Law Summer 1989(Vol.VIII,No.3), pp. 67-70.

P

Public Awareness Programs for Philanthropy Allan Arlett. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 3-30.

Public Trustee's Notice For Ontario Charities Spring 1989(Vol.VIII,No.2), p. 12.

Q-R

Recent Tax Developments
Mary Louise Dickson and Laurence C. Murray. Fall/Winter 1988-89(Vol.VIII,No.1), p. 65.
— Spring 1989(Vol.VIII,No.2), pp. 38-40.
— Summer 1989(Vol.VIII,No.3), pp. 60-62.

Holly MacLachlan-Toonders, Fall 1989(Vol.VIII,No.4), pp. 46-51.

The Regulation of Fund-Raising for Charities Len Wolstenholme. Summer 1989(Vol.VIII,No.3), pp. 45-50.

S

- Social Investing: Using Capital to Promote Foundation Goals Nathan Gilbert. Spring 1989(Vol.VIII,No.2), pp.32-37.
- A Study of Donors to a University Campaign Joan Mount and France Quirion. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 56-64.

Т

A Therapeutic Alliance With Business (Viewpoint) Gregory MacLeod. Fall 1989(Vol.VIII,No.4), pp. 28-33.

U

Unmasking the Two-Tier Tax-Credit Scheme (Viewpoint) Mark D. Hughes. Spring 1989(Vol.VIII,No.2), pp. 16-31.

V-Z

The Validity of Corporate Gifts Bella R. Martin. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 31-55.

Book Review Index

A-C

- The Canadian Directory to Foundations (Incorporating The Canadian Index to Foundation Grants), Eighth Edition, by Allan Arlett and Norah McC-lintock. Summer 1989(Vol.VIII,No.3), pp. 63-65.
- Canadian Taxation of Charities and Donations (3rd ed.), by Arthur B.C. Drache. Fall/Winter 1988-89(Vol.VIII,No.1), pp. 68-71.

D-L

Enterprise in the Nonprofit Sector, by J.C. Crimmins and M. Keil. Spring 1989(Vol.VIII,No.2), pp. 41-44.

Μ

Managing Voluntary Organizations, by Geoff Poulton. Summer 1989(Vol.VIII,No.3), pp. 65-66.

N-R

The Not-for-Profit Incorporator's Handbook, by the Companies Branch of the Ministry of Consumer and Commercial Relations and the Public Trustee, Ministry of the Attorney General, Ontario. Fall 1989 (Vol.VIII,No.4), pp. 55-57.

S-Z

Self-Help Accounting: A Guide for the Volunteer Treasurer, by John Paul Dalsimer. Fall 1989(Vol.VIII,No.4), pp. 54-55.