

## From the Editor

Volume IX finishes in this issue with a number of reflections on the evolution of charities, from the point of view of their operation and their regulation.

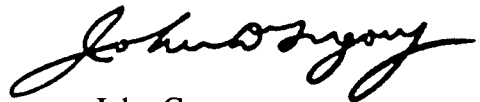
Carl Juneau of Revenue Canada describes the changes he has seen in the types of charities that Revenue Canada has been dealing with over the years, and raises a couple of technical questions at the forefront of the change. Revenue Canada has recently published proposals to modify the way it does its job in this area; these are set out in detail in the regular column *Recent Tax Developments*. The Government is asking for comment on the proposals by January 31, 1991.

The Ontario Law Reform Commission is reviewing the Provincial role in supervising charities as well. The Office of the Public Trustee now bears the main responsibility in this area. Its submissions to the Commission are reproduced in this issue. The Commission may report in late 1991.

The regulators do not of course spur the evolution of charities, they merely react to it. The initiative comes from those responding to public needs in imaginative ways. David Walsh believes foundations can play a role in stimulating non-profit housing. Brian Antonson recounts how widespread public initiative can raise the morale of a whole community.

Finally, Mel Moyer makes the case for new approaches to the administration of the volunteers who make the charitable activities happen, through special training of people to fill this role.

Changes in the charitable sector will no doubt continue to quicken as the decade sets in. We welcome articles to note, evaluate, or stimulate its evolution.



John Gregory  
Editor